gouvernement du Québec
public accounts

for the year ended March 31, 1983

1982-1983

volume 1

financial statements

Québec

85-3141/

gouvernement du Québec
public accounts

for the year ended March 31, 1983

1982-1983

volume 1

financial statements

Published under section 21 of the
Financial Administration Act (R.S.Q., c. A-6)

Gouvernement du Québec
Ministère des Finances

ISSN 0706-2869
ISBN 2-551-05959-3 (Complete Edition)
ISBN 2-551-05960-7 (Volume 1)

Legal Deposit – 4th Quarter 1983
Bibliothèque nationale du Québec

To the Honourable Jean-Pierre Côté, P.C.
Lieutenant-Governor
Parliament Building
Québec

Dear Sir:

The undersigned has the honour of presenting to your Excellency the Public Accounts of the gouvernement du Québec for the fiscal year ended March 31, 1983.

Jacques Parizeau
Minister of Finance

Québec, December 1983

To the Minister of Finance
Mr. Jacques Parizeau
Parliament Building
Québec

Dear Sir:

In accordance with the commission entrusted to me, I have the honour of presenting the Public Accounts of the gouvernement du Québec for the fiscal year ended March 31, 1983. These accounts have been prepared in accordance with the provisions of Division VII of the Financial Administration Act (R.S.Q., c. A-6).

Respectfully submitted,

Guy Langlois, C.A.
Comptroller of Finance

Québec, December 1983

TABLE OF CONTENTS

PAGE

INTRODUCTION 9

FINANCIAL STATEMENTS OF THE GOUVERNEMENT DU QUÉBEC FOR THE FISCAL YEAR ENDED MARCH 31, 1983

Accounting Policies – Statement and Outline 13
Revenue, Expenditure and Net Debt 18
Assets and Liabilities 20
Financial Requirements and Financing 22
Notes to Financial Statements 23
Opinion of the Auditor-General on the Financial Statements of the Gouvernement du Québec 29

FINANCIAL STATEMENTS OF SPECIAL FUNDS ADMINISTERED BY THE GOVERNMENT, FISCAL YEAR ENDED MARCH 31, 1983

Sinking Fund Relating to a Borrowing Contracted by the Université du Québec and Opinion of the Auditor-General 33
Industrial Incentives Fund and Opinion of the Auditor-General 36
Travel Agents Security Funds and Opinion of the Auditor-General 38
Health Services Fund and Opinion of the Auditor-General 41
Trust Funds and Opinion of the Auditor-General 44
Revolving Fund of government publications and Opinion of the Auditor-General 46
Revolving Fund of the Service de la cartographie and Opinion of the Auditor-General 49
Revolving Fund of the Service des achats du gouvernement du Québec and Opinion of the Auditor-General 52
Revolving Fund – Telecommunications and Opinion of the Auditor-General 55
The Fonds spécial olympique and Opinion of the Auditor-General 57
Special Farm Credit Fund and Opinion of the Auditor-General 61

SECTION

BUDGETARY TRANSACTIONS 1
Summary
Revenue
Expenditure

NON-BUDGETARY TRANSACTIONS 2
Summary
Investments
Retirement Plans
Other Accounts

FINANCING 3
Summary
Change in Cash Position
New Borrowings
Repayment of Borrowings
Fluctuation of Exchange on Repayment of Borrowings in Foreign Funds

ASSETS AND LIABILITIES – NET DEBT 4
Assets and Liabilities
Net Debt
Notes to Financial Statements

APPENDICES TO ASSETS AND LIABILITIES 5

ALPHABETICAL INDEX, pages I – III

INTRODUCTION

There are two volumes to the Public Accounts. The beginning of Volume 1 presents the financial statements of the gouvernement du Québec for the fiscal year ended March 31, 1983, accompanied by the opinion of the Auditor-General, and the financial statements of special funds administered by the Government.

Sections 1 to 5 of this volume include tables and additional information regarding:

- budgetary transactions which group together operations related to revenue and expenditure, by department, including those relative to capital expenditure;
- non-budgetary transactions which include activities related to investments of the gouvernement du Québec, transactions of the retirement plans account and changes in elements of short-term assets and liabilities;
- the net financial requirements resulting from budgetary and non-budgetary transactions, and sources of financing;
- the statement of the assets and liabilities of the gouvernement du Québec at March 31, 1983, including references inviting the reader to consult the appendices on assets and liabilities, the statement of the net debt and notes to the financial statements;
- tables detailing the items in the statements of assets and liabilities and financial data regarding contingent liabilities and commitments of the Government at March 31, 1983.

Volume 2 lists details of expenditure and suppliers and beneficiaries, by department. It also includes an enumeration of capital assets.

Guy Langlois, C.A.
Comptroller of Finance

FINANCIAL STATEMENTS OF THE GOUVERNEMENT DU QUÉBEC
FISCAL YEAR ENDED MARCH 31, 1983

ACCOUNTING POLICIES

STATEMENT

The accounting policies applied by the gouvernement du Québec were adopted by the Conseil de la trésorerie on February 17, 1971, approved by the Conseil du trésor on April 1 of the same year and subsequently amended by that body.

The minutes of those meetings related to current accounting policies include the following:

I – there is no longer to be any distinction between ordinary expenditure and capital expenditure in determining the statements of budgetary accounts;

II – revenue from the Government of Canada is recorded on the cash basis, except where it is the subject of a claim or is estimated before May 1 immediately following the end of the fiscal year in question or revenue related to a shared-cost program with financial compensation only that is recorded on the basis of the fiscal year to which the corresponding expenditure was charged;

III – receipts through March 31 are to be included in revenue for the year, regardless of the date on which they are deposited in the bank. Assessments and accounts issued before April 1 are to be included in revenue for the fiscal year ended and shown as accounts receivable in the statement of assets and liabilities;

IV – remittals deposited by the Government during the month of April which represent amounts collected or levied by its agents or assignees before April 1 are to be entered as revenue for the fiscal year then ended. This also applies to contributions received from employers during the month of April and pertaining to wages paid before April 1 within the framework of the Act respecting the Régie de l'assurance-maladie;

V – expenditure and contributions, repayments and charges applicable to expenditure are to be entered on the accrual basis. April 30, however, will be retained as the deadline for creating an account payable covering services provided and goods received before April 1;

VI – transactions pertaining to the various retirement plans are recorded as follows:

a) in the case of RREGOP, the Government and Public Employees Retirement Plan (R.S.Q., c. R-10 and amendments), the amount charged to expenditures of the Government represents the proportion prescribed in the said Act as the employer's contribution in relation to assessments received from employees during the fiscal year, excluding those of employees of bodies covered by section 20 of the Act, and also represents interest on the allowance at the preceding March 31; this amount, charged to budgetary expenditures of the Government, and employers' contributions of bodies covered by section 120 of the Act are credited to a non-budgetary account through which benefit payments, remittals of assessments and repayments of contributions are made;

b) in the case of other plans, the contributions of participants, and in the case of the Civil Service Superannuation Plan (R.S.Q., c. R-12 and amendments), employers' contributions from the bodies listed in the first paragraph of section 72 of the said Act are credited to a non-budgetary account and are not part of Government revenue; pensions paid and remittals of assessments and contributions, however, are debited to that non-budgetary account. The contribution of the Government as employer for both current and previous service is charged to budgetary expenditures and fixed according to Government budgetary policy. Any annual surplus, by plan, of amounts debited over those credited to the retirement plans account is offset by a charge to expenditure for the departments of bodies concerned and reported as credit under the non-budgetary account;

VII – discount on the bonded debt and flotation costs will be charged to expenditure for the fiscal year during which the expenditure was incurred. Interest earned and other revenue from sinking funds are deducted from the debt service;

VIII – deferred expenditure and capital assets will no longer appear in the statement of Québec's assets and liabilities; this statement will show only items compatible with a financial statement based on the net debt. A central file of capital assets will be kept and a list of capital assets will be incorporated into the Public Accounts;

IX – as deferred expenditure and capital assets are no longer reported in the statement of assets and liabilities, there will no longer be a charge to expenditure for annual amortization;

X – investments in stocks and bonds, and loans and advances to Government corporations are recorded at cost; other loans and advances are listed at their estimated realizable value;

XI – treasury bills issued in Canadian currency are recorded at their par value. Discount is related to interest and accounting is on the accrual basis;

XII – at the end of each fiscal year and without taking into consideration adjustments likely to be made with regard to accounts and contributions that are or are apt to be contested, accounts receivable and loans and advances are analyzed to determine the amount of allowance necessary to show these assets at their estimated realizable value.

The change in this allowance for accounts receivable and loans and advances is recorded under the net debt.

Accounts receivable and loans and advances that are deemed bad debts and written off during the fiscal year are recorded under expenditures of the departments and bodies that incur such losses. Recovery of written-off debts, on the other hand, is recorded as abatement of those debts.

OUTLINE

For the purposes of practical application, the Comptroller of Finance has further explained the statement above in terms of its guidelines and underlying philosophy.

The key points of this clarification which takes into consideration a number of administrative and legal constraints and covers the transactions of the Consolidated Revenue Fund and the Health Services Fund follow.

I – GENERAL

Government accounting is carried out on a modified cash and accrual basis. This method was selected because the use of an integral accrual basis by the Government entails too many administrative difficulties, requires a great number of estimates whose validity varies and is applied with difficulty because of certain provisions in the Financial Administration Act.

II – REVENUES

Revenues derive from the application of statutes, regulations and agreements; in the statement of budgetary transactions, they are broken down into own-source revenue and Government of Canada transfers.

Own-source revenue consists of income and property taxes, including employers' contributions to the Health Services Fund, consumer taxes, duties, and permits, miscellaneous revenues and Government corporation transfers. Miscellaneous revenues are derived from certain activities of the Government and include:

- the sale of goods and services, including proceeds from the disposal of capital assets;
- interest earned on investments and other;
- proceeds from fines and forfeitures and the recovery of expenditures incurred on behalf of municipalities, organizations, corporations and individuals.

In regard to Government of Canada transfers, revenues include amounts received under laws respecting fiscal arrangements between the Federal Government and the provinces and the financing of existing programs, the agreement respecting bilingualism and other laws, and contributions of the Government of Canada pertaining to shared-cost programs.

Accounting

Own-source Revenue

This heading includes:

- amounts cashed as revenue during the fiscal year;
- assessments, claims and accounts issued during the fiscal year, insofar as they represent amounts receivable as revenue that the Government is entitled to claim;
- claims sent to debtors through April 30 in regard to expenditures incurred on their behalf before April 1 and charged to a past fiscal year.

Uncollected balances at March 31 are included in accounts receivable in the statement of assets and liabilities.

Remittals cashed by the gouvernement du Québec in April and representing amounts collected or levied by its agents or assignees before April 1 are also recorded as revenue for the fiscal year and as accounts receivable at March 31.

Employer's contributions to the Health Services Fund are comprised of amounts cashed and accounts issued from April 1 to March 31 and of sums collected from employers in April and relating to wages paid before April 1.

Excess amounts collected as revenue which were repaid through March 31 and credit notes issued to debtors are deducted from the revenue of the fiscal year, regardless of the year in which the revenue was recorded.

Revenues are recorded without deduction of charges incidental to their realization or collection. These charges are recorded under expenditure.

The books stay open for 30 days after March 31 to allow the recording of expenditure pertaining to the past fiscal year for goods received and services provided before April 1.

Transfer payments are recorded as expenditure for the year, provided that the commitment is duly approved before April 1 and that the charge to expenditure is made not later than 30 days after the end of the fiscal year within the limits of authorized appropriations.

Acquisition costs for capital assets are considered expenditure and consequently affect the results of budgetary transactions for a fiscal year. Government buildings, roads, bridges and other capital assets are not shown in the statement of assets and liabilities. A central file of such assets is kept up-to-date and a list of capital assets is published each year in the Public Accounts.

Prepaid expenditures are not deferred; they are recorded as expenditure for the fiscal year ended March 31 and are part of budgetary transactions.

No charges are made for services provided between departments or their administrative units.

Debt Service

Interest on short-term borrowings, bonds and other borrowings is recorded on the accrual basis, as is the discount on treasury bills pertaining to interest.

Government of Canada Transfers

These revenues are entered on the cash basis. Revenue from shared-cost programs with financial compensation only is recorded according to the amounts cashed before April 1, and claims and established estimates, according to expenditure charged to a lapsed fiscal year.

III – EXPENDITURE

All charges to authorized appropriations of the fiscal year ended March 31 are considered expenditure, except those pertaining to non-budgetary transactions.

Expenditures include operating expenses, capital expenditure and transfer payments. They are made from allocations of financial resources authorized by Parliament in keeping with appropriations Acts, specific Acts and Special Warrants of the Government which allow disbursements to be made out of the Consolidated Revenue Fund and/or the Health Services Fund.

Accounting

Notwithstanding paragraph V of the Statement on Accounting Policies and taking the Financial Administration Act into consideration, only charges to authorized appropriations are recorded as expenditure.

Bond issue costs are charged to expenditure for the fiscal year during which they are incurred. Premiums or discounts are recorded as revenue or expenditure when borrowings are made, except for issue costs for securities relating to interest, which is considered as such and capitalized on the anniversary date of the borrowings to progressively reach par value at maturity. The fluctuation of foreign exchange between the date a borrowing is cashed and that or repayment is recorded as revenue or charged to expenditure at the time of repayment.

The spread between the par value and the cost of bonds acquired for sinking funds and the difference between the par value and the proceeds of their disposal are recorded as revenue or as expenditure.

Interest earned and other revenue from sinking funds is deducted from expenditure.

Government and Public Employees Retirement Plan

This Plan is recorded in compliance with paragraph VI (a) of the Accounting Policies presented above. Interest on the allowance at the preceding March 31 has been recorded since 1978-1979.

Other Plans

Since the 1978-1979 fiscal year, accounting of other retirement plan has complied with paragraph VI (b) of the Accounting Policies presented above; that policy was not applied prior to April 1, 1978. Expenditure is determined in function of budgetary policy and consideration is credited to the retirement plans account.

Write-offs of Bad Debts

Debts written off during the fiscal year are charged to expenditure, except those for which an allowance had been made at March 31, 1980.

IV – ASSETS AND LIABILITIES

The statement of assets and liabilities takes the following explanatory notes into consideration:

1. Short-term Investments

These investments can be realized rapidly; they may include term deposits and negotiable securities held temporarily, including bonds issued by the gouvernement du Québec. They are recorded at cost.

2. Accounts Receivable

Accounts receivable represent charges, claims and assessments issued to debtors for revenue the Government is entitled to claim.

Accounts receivable include amounts receivable for overpaid expenditures, interest due on investments, remittals collected from Government assignees and agents in April for amounts collected or levied before April 1 and amounts collected from employers in April for the Health Services Fund and pertaining to wages they paid before April 1.

An allowance for bad debts based on their estimated realizable value is deducted from accounts receivable.

3. Investments

– Enterprises of the gouvernement du Québec

These investments are recorded at cost, except for Hydro-Québec shares allotted to the Minister of Finance and paid out of the net accumulated earnings of that Government corporation through December 31, 1980, under the Hydro-Québec Act (R.S.Q., c. H-5).

– Municipalities, municipal bodies, individuals, corporations and other

Investments in shares and bonds are recorded at cost, and loans and advances are shown at their estimated realizable value.

4. Net Debt

The net debt represents the difference between recorded liabilities and assets; it consists of the accumulated deficit of budgetary transactions and certain transactions recorded directly under that item.

5. Short-term Borrowings

Short-term borrowings in Canadian currency are recorded at their par value and those in foreign currency, in the canadian equivalent of their par value at March 31.

6. Advances from Trust Funds

This interfund account represents the portion of deposits entrusted to the General Deposit Office used for current Government adminsitrative purposes.

The accounts of the General Deposit Office are subject to a distinct accounting system; the Minister of Finance reports on them in the Public Accounts.

7. Tax Collection Agreement Account

This account includes collection by the Government of sums due to the Régie des rentes du Québec, the Régie de l'assurance automobile du Québec, the Fonds spécial olympique and various municipalities and payments made to those bodies with regard to the sums collected.

8. Accounts Payable

This item represents that part of Government operating costs recorded and not disbursed at March 31.

9. Accrued Interest

This account represents that part of interest accrued but not yet due on short-term borrowings, bonds and other borrowings, less the unamortized balance of the discount on treasury bills. Accrued interest on borrowings in foreign currency is recorded in its Canadian equivalent at March 31.

10. Retirement Plans Account

This account includes liabilities pertaining to the Government and Public Employees Retirement Plan (RREGOP) and other plans, especially the Civil Service Superannuation Plan, the Teachers Pension Plan and that of members of the Sûreté du Québec.

For the Government and Public Employees Retirement Plan, this account represents contributions paid by the Government as employer, less certain payments made by the Government. The contributions of participating employees and contributions received from certain bodies as employer are deposited with the Commission administrative du régime de retraite at the Caisse de dépôt et placement du Québec.

For other retirement plans, this account, since the 1978-1979 fiscal year, has shown the contributions of participants and of certain bodies as employers and the amounts recorded as Government contributions as employer, less pension payments and refunds of contributions.

11. Treasury Bills, Bonds and Other Borrowings

Debt in Canadian currency are shown at their par value and those in foreign currencu are shown in the Canadian equivalent of their par value on the dates borrowings were made of debts assumed.

12. Sinking Funds

Bonds in Canadian currency held in such funds are recorded at their par value. Those in foreign currency already issued by the Government are recorded in the Canadian equivalent of their par value on the dates borrowings were made. Other bonds in foreign currency are recorded in the Canadian equivalent of their par value on the dates they were acquired.

It is the policy of the Minister of Finance to cancel the bonds of an issue held in a sinking fund created for that same issue.

V – CONTINGENT LIABILITIES

Under this heading are listed:

1. the balance, at March 31, of the amounts borrowed by certain Government enterprises, municipalities, bodies and individuals, after deduction of sinking funds whose repayment is guaranteed by the Government under special legislative provisions. Guaranteed borrowings in foreign currency are shown in the Canadian equivalont of their par value at March 31;
2. guarantee contracts of material incidence and certain other contingent liabilities that are deemed significant and are covered by legislation

VI – COMMITMENTS

Budgetary

This heading covers:

1. commitments authorized under various Acts and chargeable to permanent appropriations, as well as those relating to Government grants chargeable to appropriations voted for the repayment of long-term borrowings contracted for capital expenditure by school boards, educational institutions and social services establishments, municipal bodies and other;
2. commitments of the Minister of Education for the repayment of borrowings contracted by school boards and educational institutions for capital expenditure, authorization for borrowings given by the Minister to school boards for capital expenditure, and loans on bank credit line made for the same purposes by establishments in the Social Affairs network made with the authorization of the Minister of Social Affairs;
3. subsidies authorized by the Government mainly to municipal bodies for capital expenditure not related to the repayment of long-term borrowings;
4. Government commitments regarding the accumulated sick-leave of its employees.

Commitments realted to borrowings in foreign currency are shown in the Canadian equivalent of their par value at March 31.

This list does not include:

1. services and goods ordered but not yet provided or delivered;
2. commitments related to interest on loans by financial institutions to students while the borrowers are students;
3. commitments pertaining to certain Acts and administered by the Office du crédit agricole du Québec which are related mainly to contributions on interest paid by borrowers on loans made by the Government of Canada and financial institutions;
4. commitments pertaining to the takeover by the Société de développement industriel du Québec of a share of the cost of borrowings contracted by certain enterprises and the exemption from repayment of borrowings within the framework of the Industrial Development Assistance Act of Québec;
5. assets that are being expropriated and that the Government has not yet taken into possession,
6. any other commitment made within the normal course of operations that has a bearing on future years.

Non-budgetary

These commitments include the balance to be paid on share subscriptions to the capital contribution of certain Government enterprises for which disbursement is already authorized by an Act or by the Government, if so required by the Act.

REVENUE, EXPENDITURE AND NET DEBT

Fiscal year ended March 31, 1983

($ THOUSANDS)

	1983	1982
REVENUE		
Income and property taxes		
Personal income	6 311 283	6 053 121
Employers' contributions to the Health Services Fund	1 337 141	1 275 031
Corporation	898 353	1 010 474
Succession duties	44 985	37 777
	8 591 762	8 376 403
Consumer taxes		
Retail sales	1 936 670	1 771 300
Fuel	1 194 893	826 934
Tobacco	277 048	228 557
Meals and hotels	249 258	236 593
Other	89 211	79 200
	3 747 080	3 142 584
Duties and permits		
Motor vehicles	285 439	224 724
Alcoholic beverages	58 855	62 810
Natural resources	86 451	143 205
Pari-mutuel	31 492	33 295
Other	65 059	51 920
	527 296	515 954
Miscellaneous		
Sale of goods and services	217 698	143 653
Interest	294 584	249 434
Fines, forfeitures and recoveries	95 545	90 168
	607 827	483 255
Government corporation transfers		
Société des alcools du Québec	275 000	225 000
Société des loteries et courses du Québec	162 000	150 000
Hydro-Québec	7 000	6 900
	444 000	381 900
Total own-source revenue	13 917 965	12 900 096
Government of Canada transfers		
	13 917 965	12 900 096
Equalization	3 071 912	2 317 823
Other transfers pertaining to fiscal agreements	1 101 326	1 225 826
Contribution to welfare programs	822 828	663 675
Other programs	296 235	364 154
	5 292 301	4 571 478
Total revenue	19 210 266	17 471 574

	1983	1982
		(note 9)
EXPENDITURE		
Departments and agencies		
Affaires culturelles	120 788	108 220
Affaires intergouvernementales	46 514	44 776
Affaires municipales	421 909	410 724
Affaires sociales	5 194 227	4 544 241
Agriculture, Pêcheries et Alimentation	422 022	373 932
Assemblée nationale	45 791	41 859
Commerce extérieur	4 783	2 129
Commission administrative du régime de retraite	608 366	558 172
Communautés culturelles et Immigration	35 027	32 015
Communications	154 720	139 471
Conseil exécutif	139 210	140 302
Conseil du trésor	9 279	7 299
Éducation	6 108 932	5 950 359
Énergie et Ressources	249 345	254 565
Environnement	111 379	89 837
Finances	1 965 802	1 713 852
Fonction publique	146 041	133 210
Habitation et Protection du consommateur	247 139	202 072
Industrie, Commerce et Tourisme	157 957	142 242
Institutions financières et Coopératives	17 797	16 889
Justice	601 597	560 705
Loisir, Chassse et Pêche	206 281	191 619
Main-d'oeuvre et Sécurité du revenu	2 058 670	1 674 881
Régie de l'assurance-maladie du Québec	1 162 620	1 173 436
Revenu	221 534	200 789
Transports	1 488 645	1 360 945
Travail	11 304	12 057
Travaux publics et Approvisionnement	301 617	279 209
Total expenditure (Note 2)	22 259 296	20 359 807
Budgetary transactions deficit	**3 049 030**	**2 888 233**

NET DEBT

	1983	1982
Opening balance	10 652 655	12 059 002
Budgetary transactions deficit	3 049 030	2 888 233
Integration of the Office des autoroutes du Québec (Note 4)	414 696	
Record of Hydro-Québec shares allotted to the Minister of Finance and paid out of the accumulated net earnings of this government corporation until December 31, 1980	109 263	79 488
Amount recorded under allowance for bad debts		(4 374 109)
Adjustment of assets following the 1981 census		41
Closing balance	14 225 644	10 652 655

ASSETS AND LIABILITIES

As at March 31, 1983

($ THOUSANDS)

ASSETS	1983	1982
Money in the bank	37 605	37 591
Short-term investments	284 775	209 327
Money and bills in hand and outstanding deposits	32 605	36 361
Account receivable	1 739 881	1 551 647
Accrued interest (Note 4)	24 677	31 348
	2 119 543	1 866 274
Investments — shares, bonds, notes, loans and advances		
Enterprises of the gouvernement du Québec (Notes 3 et 4)	6 252 203	6 525 613
Municipalities and municipal bodies	72 738	74 291
Individuals, corporations and other	153 340	117 260
	6 478 281	6 717 164
Other assets	2 210	2 210
TOTAL ASSETS	8 600 034	8 585 648
NET DEBT	14 225 644	10 652 655
	22 825 678	19 238 303

Guy Langlois, C.A.
Comptroller of Finance

Robert Normand
Deputy Minister of Finance

Quebec, November 21, 1983

LIABILITIES

	1983	1982
Outstanding cheques	331 894	197 864
Advances from trust funds	48 645	43 733
Clearing account for collected taxes	181 381	177 411
Accounts payable (Note 5)	856 523	1 006 171
Accrued interest	743 473	549 161
	2 161 916	1 974 340
Retirement plans account (Note 6)	4 488 671	3 427 794
Treasury bills	1 325 000	1 010 000
Bonds less sinking funds (Note 7)	13 252 934	11 338 747
Other borrowings (note 7)	1 597 157	1 487 422
	16 175 091	13 836 169
TOTAL LIABILITIES	22 825 678	19 238 303

Contigent liabilities and financial commitments (note 8)

FINANCIAL REQUIREMENTS AND FINANCING

Fiscal year ended March 31, 1983

($ THOUSANDS)

	1983		1982	
FINANCIAL REQUIREMENTS				
Budgetary transactions deficit		3 049 030		2 888 233
Increase in liabilities recorded relative to retirement plans	(1 166 698)		(1 101 060)	
Contributions of the government as employer charged to expenditure	(193 737)		(170 436)	
Participants' contributions and organizations' contributory amounts	(1 360 435)		(1 271 496)	
Pensions and other payments	309 288	(1 051 147)	264 186	(1 007 310)
Increase in investments				
Enterprises of the gouvernement du Québec	96 282		66 888	
Municipalities and municipal bodies	(1 553)		(1 465)	
Individuals, corporations and other	40 308	135 037	49 546	114 969
Increase in other assets (1)		288 147		391 452
Increase in other liabilities (1)		(184 690)		(237 926)
Net financial requirements		2 236 377		2 149 418
FINANCING				
Borrowings made	2 761 814		2 951 612	
Repaid borrowings	449 975	2 311 839	1 010 097	1 941 515
Increase in the cash position (2) – decrease in 1982		(75 462)		207 903
		2 236 377		2 149 418

The statement above does not include transactions posted directly to net debt.

(1) Other assets are cash and bills on hand and outstanding deposits, accounts receivable and accrued interest, and liabilities are outstanding cheques, advances from trust funds, the clearing account for collected taxes, accounts payable and accrued interest.

(2) The cash position includes money in the bank and short-term investments.

NOTES TO FINANCIAL STATEMENTS

1 – Accounting Policies

The financial statements of the gouvernement du Québec were prepared in compliance with the accounting policies shown on page 13. The Statement lists the main accounting policies determined by the Conseil du trésor and the Comptroller of Finance's outline clarifies them for the purposes of practical application.

The financial statements of the gouvernement du Québec include accounts related to the Consolidated Revenue Fund and the Health Services Fund.

These statements record the financial transactions of departments listed in Appendix 1 and of bodies listed in that Appendix insofar as their operating expenditures chargeable to appropriations are made out of the Consolidated Revenue Fund and their revenues are generally credited to it. This list does not include bodies and Government enterprises that benefit from transfer payments out of the Fund.

2 – Capital Expenditures

Capital expenditures included in expenditures for 1982-1983 and totalling $535.6 million ($ 569.5 million in 1981-1982) and a list of capital assets are shown in section 2 of Volume 2 of the Public Accounts.

3 – INVESTMENTS

Investments in enterprises of the gouvernement du Québec are recorded as follows:

	1983	1982
	($ millions)	($ millions)
Hydro-Québec – at the value of its reserves at December 31, 1980	4 374,1	4 374,1
Others – at cost	1 878,1	2 151,5
	6 252,2	6 525,6

The Hydro-Québec Act (R.S.Q., c. H-5) stipulates that all of Hydro-Québec's reserves at December 31, 1980 are applied to the payment in full of 43 741 090 shares allotted to the Minister of Finance. Until December 31, 1980, Hydro-Québec's accumulated net earnings were allotted to reserves for network renovation, contingencies and rate stabilization. The Government recorded its allotted shares at the amount charged to capital shares issued by Hydro-Québec; the investment account for enterprises of the gouvernement du Québec was thereby increased in 1982 by $ 4 374.1 million and the net debt reduced by the same amount.

The accounts of enterprises of the gouvernment du Québec are presented in their own financial statements and are therefore not included in the statements of the Government.

Appendix 2 shows Government equity in its enterprises at $ 7 373.7 million ($ 7 048.6 million in 1982), including $ 62.9 million in 1983 for those in which it has no capital. Such equity includes amounts recorded at March 31, 1983, increased by the surpluses and reserves accumulated by some enterprises and decreased by the accumulated deficits of others.

4 – Integration of the Office des autoroutes du Québec

The Act to amend the Autoroutes Act and other legislation (1982, c. 49) integrated the activities of the Office des autoroutes du Québec into the ministère des Transports on April 1, 1982. The only activity the Office retained is the repayment of its bonded debt.

On April 1, 1982, the Minister of Finance issued a bill on behalf of the Office in the amount of its bonded debt and accrued interest at April 1, 1982, decreased by the sinking fund accumulated for that debt. The $ 27.8 million note recorded at the net debt includes the terms, interest rate and other conditions compatible with the complete performance of the commitment of the Office relating to repayment of its bonded debt.

The assets of the Office at April 1, 1982, except for the sinking fund for its bonded debt and its liabilities at the same date, with the exception of the principal and interest of its bonded debt, totalling $ 386.9 million, were debited to the net debt.

The effect of that integration on April 1, 1982 in the books of the Government is as follows:

		($ millions)
Additions to liabilities		
Issue of a bill to be paid to the Office des autoroutes		27,8
Retirement plans account		9,7
Accounts payable		2,2
		39,7
Additions to and elimination of assets		
Elimination of advances and accrued interest receivable of the Office		376,6
Additions to various items of assets		
Cash and bills in hand and outstanding deposits	0,4	
Accounts receivable	0,5	
Investments – Individuals, corporations and other	0,7	(1,6)
		375,0
Total amount debited to net debt		414,7

Because accounting policies applied by the gouvernment du Québec and the Office des autoroutes du Québec differ, Government equity in the Office at April 1, 1982 of $ 38.8 million translates at the time of integration into an accounting loss of $ 414.7 million recorded at the net debt with the resulting $ 453.5 million difference explained as follows:

The following assets are not shown in the statement of assets and liabilities according to accounting policies.

	($ millions)
Capital assets	
Tollroads and equipment	451,2*
Inventories of materials and supplies and deferred charges	2,3
	453,5

* These assets are shown in the list of capital assets published in section 2 of Volume 2 of the Public Accounts.

5 – Accounts Payable

The amount of $ 856.5 million represents the unpaid portion of the cost of Government operations recognized at March 31, 1983 ($ 1 006.2 million in 1982). Because of provisions in the accounting policies and in the Financial Administration Act, some expenditures incurred during the current year as well as previous years have not been charged to an appropriation and have been recorded at accounts payable. The estimate of unrecorded accounts payable at March 31, 1983 is shown in Appendix 3; it totals $ 1 343.8 million ($ 1 431.3 million in 1982).

6 – Retirement Plans Account

This liability is comprised of $ 2 930.7 million for the Government and Public Employees Retirement Plan and $ 1 558.0 million for other plans. In 1982, the balances were respectively $ 2 344.6 million and $ 1 083.2 million.

a) Government and Public Employees Retirement Plan

The amount of $ 2 930.7 million does not include $ 1 297.2 million for other commitments of the Government toward the Plan, estimates for which were determined on the dates indicated hereafter.

Government commitments relating to participants in pension plans for civil servants and teachers who opted for this Plan and those resulting from pension credits granted to certain pensioners in the Social Affairs sector are $ 841.3 million at December 31, 1982. This estimate is based on population data and assumptions used for actuarial evaluation at December 31, 1981, when the liability amounted to $ 762.7 million. Financial transactions carried out in 1982 are taken into account.

Government commitments relating to supplementary pension plans administered by the Commission totalled $ 28.2 million, according to the actuarial evaluation at December 31, 1981. They represent the shortfall in the Government contribution to interest since the Plan began on July 1, 1973, which is estimated at $ 427.7 million at March 31, 1983.

b) Other Pension Plans

At March 31, 1983, the amount recorded on Government books in regard to the liabilities of these pension plans is $1 558.0 million ($ 1 083.2 million in 1982).

Commitments toward participants in the pension plans of civil servants, teachers, members of the Sûreté du Québec, the Legislature and the Magistrature are assumed by the Government. The Commission administrative du régime de retraite whose fiscal year corresponds to the calendar year has estimated the liability toward these plans at $ 10 733.6 million at December 31, 1982, based on 1981 population data. At December 31, 1981, this estimate was $ 10 545.8 million, based on 1978 population data. The latter estimate estimate was revised to $ 9 640,8 million in accordance with actuarial evaluations based on 1981 population data and assumptions employed.

The Act to amend various legislation respecting Pension Plans (chapter 33 of the 1982 Statutes) moderated the progression of the pension plans deficit with regard to service subsequent to June 30, 1982 that would have been otherwise obtained, on the basis of actuarial liability. The main objective of the Act is to annually reduce budgetary expenditures and Government financial requirements with respect to the Government and Public Employees Retirement Plan and civil servants and teachers pension plans. While safeguarding the acquired rights of pensioners and participants in those plans, the Act prescribes the following changes, for future service only:

- Costs of the plans are shared equally between employee and employer as of July 1, 1982.
- For that part of a pension related to years of service acquired subsequent to June 30, 1982, the indexing of the pension is computed according to any increase in the Consumer Price Index greater than 3%.

7 – Bonds and other Borrowings in Foreign Currency

Bonds and other borrowings in foreign currency are recorded in the Canadian equivalent of their par value on the dates they are made and debts accepted. Had the exchange rate in force on March 31, 1983 been applied to those bonds and other borrowings, debts would have increased by $ 306,2 million ($ 341.9 million in 1982), including $ 5,9 million for the amount maturing during the 1983-1984 fiscal year.

8 – Contingent Liabilities and Financial Commitments

Loans guaranteed by the Government amount to $ 19 432.4 million at March 31, 1983 ($ 17 838.4 million in 1982), of which $ 17 611.4 million in 1983 is related to Hydro-Québec borrowings. Financial commitments total $ 7 131.8 million at that date ($ 6 735.8 million in 1982: adjusted). These contingent liabilities and financial commitments are shown in summary form in Appendix 4.

9 – Comparative Figures

The Government changed the names of some departments and transferred services between departments in 1982-1983. Appropriations comprised mainly of costs related to group life insurance for civil servants and public employees and management of pension plans for Civil Service staff and teachers were allocated to the Commission administrative du régime de retraite rather than being shown under the ministère de la Fonction publique.

Appropriations for the costs of programs in the Housing sector and the Consumer Protection program derived from the Conseil exécutif are now shown under the ministère de l'Habitation et Protection du consommateur. The latter department has been entrusted responsibility in the area of safety in public buildings. That responsibility had previously been under the ministère du Travail, Main-d'oeuvre et Sécurité du revenu which became the ministère de la Main-d'oeuvre et Sécurité du revenu as of December 16, 1982. The ministère du Travail was created on the same date.

The Charte de la langue française was transferred as of September 9, 1982 from the ministère de l'Education to the ministère des Communautés culturelles et Immigration, and the Office des services de garde à l'enfance was transferred from the ministère des Affaires sociales to the ministère du Conseil exécutif as of April 1, 1982.

The Service du commerce extérieur which had been the responsibility of the ministère de l'Industrie, Commerce et Tourisme was transferred for two months to the Conseil exécutif and the ministère du Commerce extérieur was subsequently created. The Government granted it a budget out of the Consolidated Revenue Fund for the period from January 19 to March 31, 1983.

Administration of the Real Estate Brokerage Act was transferred from the ministère des Institutions financières et Coopératives to the ministère de l'Habitation et Protection du consommateur effective February 2, 1983.

The comparative financial data for 1982 have been adjusted as required to correspond to the 1983 presentation of the financial statements in order to account for new titles, transfers of jurisdiction and certain other budgetary classifications.

The integration of the operations of the Office des autoroutes du Québec effective April 1, 1982 has not been applied retroactively.

NOTES TO FINANCIAL STATEMENTS (contd.)
DEPARTMENTS AND GOVERNMENT AGENCIES

Appendix 1

- Affaires culturelles
  - Bureau de surveillance du cinéma
  - Commission des biens culturels
- Affaires intergouvernementales
- Affaires municipales
  - Bureau de révision de l'évaluation foncière du Québec
  - Commission municipale du Québec
  - Commission nationale de l'aménagement
- Affaires sociales
  - Conseil des affaires sociales et de la famille
- Agriculture, Pêcheries et Alimentation
  - Commission de protection du territoire agricole du Québec
  - Office du crédit agricole du Québec
  - Régie des assurances agricoles du Québec
  - Régie des grains du Québec
  - Régie des marchés agricoles du Québec
- Assemblée nationale
- Commerce extérieur
- Commission administrative du régime de retraite
- Communautés culturelles et Immigration
  - Commission d'appel de francisation des entreprises
  - Commission de surveillance de la langue française
  - Commission de toponymie
  - Conseil de la langue française
  - Office de la langue française
- Communications
  - Régie des services publics
  - Commission d'accès à l'information
- Conseil exécutif
  - Conseil de la politique scientifique du Québec
  - Conseil du statut de la femme
  - Commission de la représentation
  - Office de planification et de développement du Québec
  - Office des personnes handicapées du Québec
  - Office des services de garde à l'enfance
- Conseil du trésor
- Éducation
  - Conseil des collèges
  - Conseil des universités
  - Conseil supérieur de l'éducation
  - Office des professions du Québec
- Énergie et Ressources
  - Régie de l'électricité et du gaz
- Environnement
  - Bureau d'audiences publiques sur l'environnement
  - Conseil consultatif de l'environnement
- Finances
  - Public Curatorship (from April 1, 1982 to December 16, 1982)
- Fonction publique
  - Commission de la fonction publique
  - Office du recrutement et de la sélection du personnel de la fonction publique
- Habitation et Protection du consommateur
  - Office de la protection du consommateur
  - Régie des entreprises de construction du Québec
  - Régie du logement
  - Société d'habitation du Québec
- Industrie, Commerce et Tourisme
  - Société de développement industriel du Québec
  - Société du parc industriel du centre du Québec
- Institutions financières et Coopératives
  - Commission des valeurs mobilières du Québec
  - Régie de l'assurance-dépôts du Québec
- Justice
  - Commission de police du Québec
  - Commission de refonte des lois et des règlements
  - Commission des droits et libertés de la personne du Québec
  - Commission québécoise des libérations conditionnelles
  - Comité de la protection de la jeunesse
  - Protection civile du Québec
  - Régie des permis d'alcool du Québec
  - Tribunal de l'expropriation
- Loisir, Chasse et Pêche
  - Régie de la sécurité dans les sports
- Main-d'oeuvre et Sécurité du revenu
  - Commission des affaires sociales
- Régie de l'assurance-maladie du Québec
- Revenu
  - Régie des loteries et courses du Québec
- Transports
  - Commission des transports
- Travail
  - Conseil consultatif du travail et de la main-d'oeuvre
  - Conseil des services essentiels
- Travaux publics et Approvisionnement

NOTES TO FINANCIAL STATEMENTS (cont.)

EQUITY OF THE GOVERNMENT IN GOVERNMENT CORPORATIONS[1] APPENDIX 2

($ THOUSANDS)

Name of enterprise	Amount recorded at March 31, 1983	Accumulated Surpluses Reserves or (Deficits) (2)	Government Equity 1983	1982
ENTERPRISES IN WHICH THE GOVERNMENT HAS AN INVESTMENT				
Fonds d'assurance-prêts agricoles et forestiers	10 000		10 000	10 000
Hydro-Québec et filiales (1982-12-31)	4 374 109	1 344 616	5 718 725	4 926 037
Office de l'électrification rurale	2 111		2 111	2 555
Office des autoroutes du Québec (1981-12-31)				415 228
Office du crédit agricole du Québec	184 550	3 319	187 689	203 625
Raffinerie de sucre du Québec	18 000	(2 681)	15 319	13 013
Régie de l'assurance automobile du Québec				361
Régie de l'assurance-dépôts du Québec	6 400		6 400	6 400
Sidbec et ses filiales (1982-12-31)	603 496	(394 785)	208 711	350 401
Société d'aménagement de l'Outaouais	35 113	(22 845)	12 268	16 918
Société de cartographie du Québec	3 000	(1 160)	1 840	2 497
Société de développement autochtone de la Baie James	2 750		2 750	2 500
Société de développement coopératif	20 620	262	20 882	18 892
Société de développement de la Baie James (1982-12-31)	60 000	2 537	62 537	63 267
Société de développement des industries de la culture et des communications	11 000	(765)	10 235	8 012
Société de développement immobilier du Québec	74 666	(10 032)	64 634	63 429
Société de développement industriel du Québec	32 944	11 199	44 143	47 411
Société de récupération, d'exploitation et de développement forestiers du Québec – Rexfor et ses filiales	73 730	14 257	87 987	97 226
Société des alcools du Québec (1983-03-26)	30 000	14 773	44 773	33 037
Société des loteries et courses du Québec	170	10 891	11 061	9 646
Société des traversiers du Québec	1 500	568	2 068	1 966
Société d'habitation du Québec (1982-12-31)	148 726	7 244	155 970	152 195
Société du parc industriel du centre du Québec	39 986	(2 315)	37 671	35 932
Société générale de financement du Québec et ses filiales (1982-12-31)	206 934	41 047	247 981	218 390
Société nationale de l'amiante et ses filiales	49 097	(18 141)	30 956	35 556
Société québécoise d'exploration minière – SOQUEM et ses filiales	89 000	49 743	138 743	131 080
Société québécoise d'initiatives agro-alimentaires – SOQUIA et ses filiales	40 300	1 391	41 691	43 292
Société québécoise d'initiatives pétrolières – SOQUIP	134 000	(205)	133 795	105 269
Société du parc industriel, commercial et aéroportuaire de Mirabel et Société inter-port de Québec	1	9 767[3]	9 768	5 903
	6 252 203	1 058 505	7 310 708	7 020 038
ENTERPRISES IN WHICH THE GOVERNMENT DOES NOT HAVE AN INVESTMENT				
Centre de recherche industrielle du Québec		16 354	16 354	12 084
Corporation d'hébergement du Québec (1982-03-31)		29 685	29 685	10 245
Société de la Place des Arts de Montréal (1982-09-01)		9 794	9 794	
Société de radio-télévision du Québec (1982-08-31)		7 039	7 039	6 352
Société du Grand Théâtre de Québec (1982-08-31)		(215)	(215)	(145)
Société du Palais des Congrès de Montréal		286	286	
		62 943	62 943	28 536
	6 252 203	1 121 448	7 373 651	7 048 574

(1) The Government enterprises listed are those in which most directors are appointed by the Government, except for the Société de développement autochtone de la Baie James. Not included, however, are bodies administering insurance funds and the trustee type except for Government capital granted on an endowment basis and advances to the Fonds d'assurance-prêts agricoles et forestiers, the Régie de l'assurance automobile du Québec and the Régie de l'assurance-dépôts du Québec.

(2) At March 31, 1983, except where another date follows the name of the enterprise. These accumulated supluses and reserves are those which are shown in the enterprises' financial statements according to the accounting policies each follows, which differ substantially from the Government's.

NOTES TO FINANCIAL STATEMENTS (contd.)

ESTIMATE OF ACCOUNTS PAYABLE NOT RECORDED AT MARCH 31, 1983

Appendix 3

($ THOUSANDS)

			1983	1982
For operating expenses and capital expenditure			11 0007	21 954
incurred at March 31, 1983				
and not recorded				
Goods delivered and services provided				
Expropriation indemnities relating to assets which			38 695	49 636
the Government had taken into possession or which			3 331	3 807
it was legally entitled to take into possession				
before April 1			53 033	75 397
Balance due on assets purchased on instalment				
	Year 1982-1983(1)	Previous Years(1)		
For transfer payments relating to charges				
incurred at March 31, 1983				
and recorded	55 516(2)		55 516(2)	
		345 631(2)	345 631(2)	429 698(2)
To be paid to school boards and institutions that				
operate according to a budget prepared			401 147	429 698
under departmental policies, including				
school transportation				
	(71 036)(3)		(71 036)(3)	(19 649)(3)
		469 238(4)	469 238(4)	403 920(4)
Health institutions and		210 621(5)	210 621(5)	239 368(5)
Social Services establishments				
School boards			608 823	623 639
Operating				
	45 990(6)	11	46 001	49 574
Transportation				
General and vocational colleges	49 292(6)		49 292	48 287
	74 087(6)		74 087	70 482
Universities	25 186(6)		25 186	19 561
Private educational institutions				
	179 035	1 025 501	1 204 536	1 241 241
			62 991(7)	87 862
			23 209	26 769
To be paid to transportation				
commissions for operating expenses			86 200	114 631
To be paid to various organizations and persons				
			1 343 769	1 431 269

---

(1) Subsidized institutions.

(2) The arrears accumulated from 1974 to 1983 are apt to be revised following completion of analysis of the financial statements of health institutions and social services establishments. Surpluses of $ 37 million in 1983 and $ 16.3 million in 1982 were decreased by accumulated deficits. In 1982-1983, a sum of $ 90.1 million was paid on arrears at March 31, 1982, revised to the higher amount of $ 6 million.

(3) Excess of transfer payments charged to appropriations in relation to operating expenses incurred during the Government fiscal year.

(4) In 1983, for the last payment of 15% for the 1981-1982 school year and in 1982, that for the 1980-1981 school year.

(5) Arrears for the 1979-1980 and previous school years $ 28.7 million of which was paid in 1982-1983. The balance of those arrears is to be repaid by March 31, 1987.

(6) Expenditure payable results from the difference between the actual cost of charges incurred by the institutions during Government fiscal years and payment of transfer payments charged to appropriations of Government fiscal years.

	Annual expenditure incurred by institutions with regard to Government fiscal years		Allocation of transfer payments charged to appropriations of Government fiscal years		
	Government fiscal year			Government fiscal year	
	Current	Subsequent	Current	Subsequent	
	%	%	%	%	From
School Boards					
Operating	70	30	70	15,15(8)	1979-1980
Transportation	70	30	50	50	1975-1976
Cegeps	75	25	68	32	1979-1980
Universities	83,3	16,7	75	25	1970-1971
Private educational institutions	70	30	60	40	1969-1970

(7) For C.T.C.U.M. and C.T.R.S.M. operating deficits in 1979 ($ 73 927 thousand in 1982). These deficits will be repaid by April 1988.

(8) 15% during the first subsequent year and 15% during the second subsequent year.

NOTES TO FINANCIAL STATEMENTS (cont.)

ESTIMATE OF ACCOUNTS PAYABLE NOT RECORDED AT MARCH 31, 1983

APPENDIX 4

($ THOUSANDS)

	1983	1982
GUARANTEED BORROWINGS		
Hydro-Québec	17 611 423	16 269 701
Régie des installations olympiques	665 604	673 893
Sidbec	360 950	113 550
Other enterprises of the gouvernement du Québec	324 515	371 775
Loans to students	436 836	360 226
Municipalities, individuals and corporations	33 105	49 240
	19 432 433	17 838 385
FINANCIAL COMMITMENTS		
Budgetary:		
For the repayment of the principal of borrowings contracted for capital expenditures		
School boards and educational institutions	2 669 502	2 607 467
Health and welfare institutions	975 731	880 455
Municipalities and municipal bodies	1 155 793	964 757
Other	47 468	46 805
For bank credit lines authorized for school boards and health and welfare institutions for capital expenditures	732 768	492 825
For capital expenditures of municipal bodies	1 028 375	1 105 035
For accumulated sick leave of Government employees	230 997	294 096
For financial assistance to enterprises of the gouvernement du Québec, family housing and other, chargeable to permanent appropriations	90 891	111 794
	6 931 525	6 503 234
Non-budgetary:		
Balance payable for capital contributions to enterprises of the gouvernement du Québec, chargeable to permanent appropriations	200 250	232 600
	7 131 775	6 735 834

OTHER CONTINGENT LIABILITIES

Sidbec

Under a guarantee contract, the gouvernement du Québec has guaranteed the amounts to be paid by Sidbec under the terms of a completion contract for its integrated mining development complex. The guarantee provides principally for the payment of sums in the event of a shortfall by Sidbec-Normines Inc. or failure to repay principal and interests of bonds issued by Sidbec-Normines Inc. which totalled $466.6 million at March 31, 1983 ($474.4 million in 1982). Sidbec commitments in any of these situations may not be less than its 50.1% share in investment in the equity of Sidbec-Normines Inc..

Société générale de financement du Québec

The gouvernement du Québec has guaranteed the amounts to be paid by this corporation under the terms of a completion contract related to implementing an integrated forest complex. The contract provides principally for the payment of sums in the event of a shortfall by Donohue-St-Félicien Inc. or its failure to repay principal and interest on bonds issued by Donohue St-Félicien Inc. which totalled $148.5 million at March 31, 1983 ($158.0 million in 1982).

Fonds d'assurance-prêts agricoles et forestiers

The Minister of Finance is authorized to pay out of the fund, at its request the sums required to meet payment of the funds' commitments toward borrowers from its revenues and, where such is insufficient, from any part of the capital of the fund exceeding $10 million.

At March 31, 1983, the equity of the fund totalled $13.2 million ($13.3 million in 1982) and the balance of the principal of loans granted was $1 326.7 million ($1 221.7 million in 1982).

Outstanding claims against the Government.

OPINION OF THE AUDITOR-GENERAL ON THE FINANCIAL STATEMENTS OF THE GOUVERNEMENT DU QUÉBEC

(Section 71a of the Financial Administration Act)

I have examined the financial statements of the gouvernement du Québec for the fiscal year ended March 31, 1983. The statements include:

– the statements of revenue and expenditure and of the net debt;
– the statement of assets and liabilities; and
– the statement of financial requirements and financing.

My examination was made in accordance with generally accepted auditing standards and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, the financial data presented in these statements is determined in accordance with the accounting policies of the gouvernement du Québec given in Note 1 to the financial statements, applied on a basis consistent with that of the preceding fiscal year.

However, I deem it suitable to make the following remarks with respect to some of the accounting policies which, in my opinion, result in an inappropriate presentation of certain assets, liabilities and expenditures of the Government. I will also comment on the completeness of the financial statements.

a. Retirement plans account

The Government records only part of its commitments toward its retirement plans; Note 6 to the financial statements, however, provides information with regard to its total commitments. If such a manner of proceeding seems tolerable in respect of the actuarial liability for unrecorded previous service, it should not be forgotten that all Government commitments related to retirement plans comprise bona fide liabilities like other debts and it would be normal to find them under the liabilities of the financial statements themselves.

Costs related to current service should be fully recorded in the year in which they are incurred. Costs related to previous service that are unrecorded at liabilities should be so recorded and charged to expenditure by depreciation of costs recorded by an appropriate method or debited in total directly to the net debt.

– Government and Public Employees Retirement Plan (RREGOP)

As mentioned in Note 6 to the financial statements, the $2 930.7 million liability with regard to this Plan does not include $1 297.2 million for other Government commitments to the Plan, estimates for which were determined at the dates indicated hereafter.

The recorded liability with regard to RREGOP does not take into consideration Government commitments related to participants in the civil service and teachers plans who opted for this Plan and those resulting from pension credits granted to certain pensioners in the Social Affairs sector; these commitments are estimated by the Commission administrative du régime de retraite at $841.3 million at December 31, 1982. Nor does it include Government commitments related to supplementary pension plans managed by the Commission whose actuarial evaluation at December 31, 1981 totalled $28.2 million. Unrecorded interest at March 31, 1983 totals $427.7 million.

In my opinion, measures should be taken to complete the recording of these Government commitments totalling $1.3 billion to the Plan.

– Other retirement plans

Under Note 6 to the financial statements, commitments toward participants in the retirement plans of civil servants, teachers, members of the Sûreté du Québec and others are the responsibility of the Government. The accounting policies under which these commitments are recorded stipulate that the contribution of the Government as employer, both for current and for previous service, is recorded as budgetary expenditure and determined according to Government budgetary policy.

Budgetary policy determines that:

> as of the 1979-1980 fiscal year, contributions of the Government to retirement plans other than RREGOP and that are administered by the Commission administrative du régime de retraite are fixed as follows:
>
> a. for current service: 140% of the total contributions received from participants and, as of July 1, 1982, 100% in the case of the Civil Service Superannuation Plan and the Teachers Pension Plan;
>
> b. for previous service: depreciation, over a period of 50 years, of the actuarial liabilities estimated at December 31, 1978 by the Commission administrative du régime de retraite;
>
> as of the 1980-1981 fiscal year, the credit balance of the non-budgetary account at the preceding March 31 of each of the retirement plans bears interest at the rate applied by the Caisse de dépôt et placement du Québec on deposits in its general fund for the calendar year ending during the Government fiscal year in question.

The amount charged to expenditures in 1982-1983 according to this budgetary policy is the following:

	($ millions)
Service prior to December 31, 1978	249.6
Current service for the year 1982-1983	183,7
Interest on the credit balance of accounts of other retirement plans at March 31, 1982	119,9
	553,2

The Commission estimated liability toward these plans at $10 733.6 million at December 31, 1982. At December 31, 1981, liability that had been estimated at $10 545.8 million was revised to $9 640.8 million in accordance with actuarial evaluations.

Between December 31, 1981 and December 31, 1982, liabilities increased by $1 092.8 million. The increase in this liability recorded on the books during the fiscal year ended March 31, 1983, however, was only $561.7 million (or $553.2 million charged to expenditures and the balance derived from the integration of the Office des autoroutes du Québec). The contribution of the employer recorded on the books is therefore clearly insufficient.

At March 31, 1983, the amount recorded on the books of the Government with regard to the liabilities of these retirement plans is $1 558.0 million. In relation to the estimated liability of $10 733.6 million at December 31, 1982, the liability not recorded on the books is more than $9 billion.

In my opinion, the accounting policies relating to these other retirement plans should not be defined by a reference to a budgetary policy; they should themselves state the manner in which all costs related to current and previous services should be recorded.

b. Estimation of unrecorded accounts payable

Note 5 to the financial statements indicates that some expenditures incurred could not be charged to an appropriation and recorded at accounts payable because of certain provisions in the accounting policies and in the Financial Administration Act. A table of these unrecorded accounts payable is shown in Appendix 3 of the Notes to the financial statements.

The effect of this method of proceeding is to undervalue liabilities and the net debt at March 31, 1983 of $1 344 million (March 31, 1982: $1 431 million). On the other hand, the expenditures and the deficit of budgetary transactions are overvalued by $87 million for the 1982-1983 fiscal year.

In my opinion, the accounting methods should be modified so that all costs incurred directly by the Government for a fiscal year are recorded on the books at the end of the year; the same should be done for transfer payments related to operating costs incurred at March 31 by school boards, educational institutions, health institutions and social service establishments. These changes in method should be adopted even if their application causes the financial statements to show a surplus of expenditures over authorized appropriations.

c. Investments in enterprises of the gouvernement du Québec

The accounting policy respecting investments adopted by the Conseil du trésor and currently applied by the Government stipulates that:

> investments in stocks and bonds and loans and advances to enterprises of the Government are recorded at cost while other loans and advances are shown at their estimated realizable value.

OPINION OF THE AUDITOR-GENERAL ON THE FINANCIAL STATEMENTS OF THE GOUVERNEMENT DU QUÉBEC (cont.)

(Section 71a of the Financial Administration Act)

The audit of the accounting of Government investments in its enterprises with regard to this policy leads me to make the following remarks:

I. Investment not recorded at cost

Investment in Hydro-Québec is recorded on the books of the Government at $4 374.1 million. This amount, which corresponds to Hydro-Québec reserves at December 31, 1980, does not represent a cost since the Government has not been called upon to make any disbursement whatsoever. The accounting policy issued by the Conseil du trésor has therefore not been respected, since it has not been amended to allow a transaction on this basis. The statement of the Comptroller of Finance on the accounting policies, however, was modified to make an exception for the case of Hydro-Québec.

II. Unreflected durable loss in value of investments

Where an investment in an enterprise of the Government incurs a durable loss in value because of significant net losses accumulated over a number of years and of its inability to meet its commitments, the accounting value of such an investment should be reduced. This is the case of investments in the following enterprises:

– Sidbec

At March 31, 1983, the Government held a $603.5 million investment in Sidbec comprised of $582 million in shares and $21.5 million in short-term advances.

Analysis of the operating results of Sidbec for the last 11 years reveals that, except for 1974 (net gains of $10.4 million), the Société annually incurred losses totalling an accumulated operating deficit of $446.6 million at December 31, 1982. Taking into consideration a surplus of $51.8 million in equity derived from Government subsidies and assistance, the net deficit totals $394.8 million.

At December 31, 1982, its working capital had a deficit of $121.8 million.

In my opinion, the $603.5 million investment of the Government in Sidbec at March 31, 1983 had incurred a substantial loss in value that was not reflected in the books of the Government.

– Société d'aménagement de l'Outaouais

Advances to this Société total $35.1 million at March 31, 1983 to which interest due receivable of $21.9 million is added. Despite annual subsidies received from the Government, the accumulated net deficit of the Société increased from $4.5 million at March 31, 1979 to $22.8 million at March 31, 1983. The investment in this Société, in my opinion, has incurred a durable loss in value that is not reflected in the books of the Government.

In my opinion, the accounting policy respecting investments of the Government in its enterprises should be modified to take durable losses in value into account.

d. Inappropriate accounting policy respecting recording the annual allowance for bad debts

In compliance with an accounting policy in force since the 1980-1981 fiscal year, the annual change in the allowance for bad debts, both for accounts receivable and loans and advances, is debited to the net debt. Accounts receivable and loans and advances deemed bad and written off during a fiscal year are debited to expenditures, except those for which an allowance had been made at March 31, 1980.

Under the accrual basis, where a debt is deemed bad, an allowance should be created immediately for that debt and the allowance should be recorded at expenditure for the current year; the results of transactions is affected by that amount. The greater part of the bad debts of the gouvernment du Québec is comprised of assessments from contributors and accounts from agents which are registered on the books as accounts receivable and revenue at the time of their issue; under the principle of reconciling revenue and expenditure, it therefore becomes necessary to charge an allowance to expenditure when debts are deemed bad and not when they are written off. Since experience shows that Government write-offs of bad debts occur several years after an allowance is made, the effect of the accounting policy is to charge an expenditure of the current year to expenditures of future years.

In my opinion, the accounting policy of 1980-1981 is inappropriate and the Government should charge the amount annually recorded at the allowance for bad debts to budgetary expenditures of the year and not to the net debt. The effect of this accounting policy is to undervalue the expenditures and budgetary operations deficit of 1982-1983 by $109.3 million (1981-1982: $79.5 million).

e. Completeness of the financial statements of the Government

As Note 1 indicates, the financial statements of the gouvernment du Québec include accounts relating to the Consolidated Revenue Fund and the Health Services Fund where the transactions of governmental administration are recorded. The financial transactions of the departments registered with the Consolidated Revenue Fund also include those of Government bodies shown in Appendix 1 of the Note, whose revenue or administrative costs are credited or debited there wholly or in part; that Appendix, however, does not include Government bodies that benefit from grants out of the Fund.

The financial statements, however, are not complete because they do not present all the financial data of the Government. The latter has called upon Government enterprises and special funds to carry out certain special functions for the last few years. These bodies present separate financial statements in which various financial activities not included in the financial statements of the Government are to be found.

In my opinion, the Governement should consider regrouping some of the accounts of its enterprises and special funds in order to facilitate an understanding of all of its financial transactions. The presentation of financial data respecting those enterprises and special funds as a part of or in addition to the present financial statements of the Government would increase the comprehensiveness of the financial data presented in the Public Accounts.

Additional-information and comment is included in the part of my 1982-1983 Annual Report to the National Assembly bearing on the financial statements of the gouvernment du Québec.

Rhéal Chatelain, C.A.

Auditor-General of Québec

Québec, November 22, 1983

FINANCIAL STATEMENTS OF SPECIAL FUNDS ADMINISTERED BY THE GOVERNMENT
FISCAL YEAR ENDED MARCH 31, 1983

SINKING FUND RELATING TO A BORROWING CONTRACTED BY THE UNIVERSITÉ DU QUÉBEC

ASSETS AND LIABILITIES

At March 31, 1983

	1983	1982
ASSETS		
Cash	20 908 $	16 388 $
Investments (Note 3)	1 413 000	1 469 000
Accrued interest	57 562	67 830
	1 491 470 $	1 553 218 $
LIABILITIES		
Balance in the sinking fund		
Opening balance	1 553 218 $	1 101 698 $
Grant from the gouvernement du Québec	280 000	280 000
Net revenue for the fiscal year	213 252	171 520
Cancellation of general debentures of the Université du Québec (Notes 1 and 3)	(555 000)	
Closing balance	1 491 470 $	1 553 218 $

Robert Normand,

Deputy Minister of Finance

SINKING FUND RELATING TO A BORROWING CONTRACTED BY THE UNIVERSITÉ DU QUÉBEC

REVENUE AND EXPENDITURE

For the fiscal year ended March 31, 1983

	1983	1982
Revenue		
Interest earned on bank deposits and investments	190 133 $	152 150 $
Variance between the par Value and the cost of acquired investments	24 068	19 988
	214 201	172 138
Expenditure		
Cost for custody of securities	949	618
Net revenue	213 252 $	171 520 $

NOTES TO FINANCIAL STATEMENTS

1. Incorporation and object

By Order in Council, the Government authorizes the Minister of Finance to administer, at the request of the borrowers concerned, sinking funds relating to borrowings contracted by Québec universities, Cégeps and hospitals, repayment of which is guaranteed by subsidies from the gouvernement du Québec. The current sinking fund was created in favour of the holders of $ 7 000 000 in general debentures of the Université du Québec, series A, 10 ¼ %, maturing on October 3, 1977. At March 31, 1983, debentures of this issue in circulation totalled $ 6 445 000.

2. Special accounting policies

Investments are shown at par value. The variance between the par value and the cost of investments is recorded under revenue.

Interest on bank deposits and investments is recorded on the accrual basis.

The costs for custody of the securities held in the fund and those relating to the purchase and sale of securities in the fund are assumed by the Université du Québec and may be charged directly to the fund.

No charge is made for the services provided to the fund by the ministère des Finances.

3. Investments

	1983	1982
Sinking fund general debentures of the Université du Québec		555 000 $
Municipal bonds		
School board, educational institution and hospital bonds	669 000 $	335 000 $
Municipal bonds	744 000	579 000
	1 413 000 $	1 469 000 $

At March 31, 1983, the market value of these investments was approximately $ 1 380 000 (1982, $ 1 100 000).

During the fiscal year, fund administrators cancelled $ 555 000 of the Université de Québec general debentures the Fund held.

OPINION OF AUDITOR-GENERAL

I have examined the statements of assets and liabilities as at March 31, 1983 and of revenue and expenditure for the fiscal year then ended of the sinking fund relating to a borrowing contracted by the Université du Québec, administered by the Minister of Finance of Quebec. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of this sinking fund at March 31, 1983 as well as the results of its transactions for the fiscal year then ended, in accordance with generally accepted accounting policies and the particular accounting policies stated in Note 2, applied on a basis consistent with that of the preceding fiscal year.

Rhéal Chatelain, F.C.A.
Auditor-General

Québec, June 10, 1983

INDUSTRIAL INCENTIVES FUND
(R.S.Q., c. S-34)

ASSETS AND LIABILITIES
At March 31, 1983

	1983	1982
ASSETS		
Cash	425 287 $	441 575 $
Short-term investments	20 460 945	15 019 320
Accrued interest	93 976	318 975
	20 980 208 $	15 779 870 $
LIABILITIES		
Deposits in favour of participating corporations (Note 3)	14 865 335 $	12 246 200 $
Accumulated revenue from interests		
Opening balance	3 533 670	1 236 764
Revenue for the fiscal year	2 581 203	2 296 906
Closing balance	6 114 873	3 533 670
	20 980 208 $	15 779 870 $

Robert Normand

Deputy Minister of Finance

NOTES TO FINANCIAL STATEMENTS

1. Incorporation and object

The Industrial Incentives Fund was created under the Act respecting fiscal incentives to industrial development which enables small-and medium-sized corporations which meet the eligibility requirements to deposit in an Industrial Incentives Fund one-half of a sum equal to their provincial tax for the period from April 12, 1977 to June 30, 1981 and to withdraw from that fund the money necessary to finance 25% of an investment or other admissible expenditure which is the object of a certificate issued before March 11, 1981 and 50% after March 10, 1981, up to the amount deposited.

The Minister of Finance administers the fund and the Minister of Revenue keeps accounts of the sums accruing in the fund in favour of each corporation.

2. Special accounting policies

In the fund are recorded the amounts in favour of participating corporations when deposited to the fund by the Minister of Revenue.

Every sum which, having been deposited in the fund in favour of a corporation, is not withdrawn within a period of five years and six months following the taxation year for which the corporation has elected to deposit one-half of the tax otherwise payable, is transferred to the Consolidated Revenue Fund.

The Government may provide by regulation that a bonus be paid at the time that sums deposited in the fund in favour of a corporation and withdrawn by such corporation, out of the revenues of the fund.

Short-term investments are recorded at cost.

Interest on bank deposits and investments is recorded according to the accrual method.

Operating expenses related to the administration of the fund are assumed by the Consolidated Revenue Fund.

3. Deposits in favour or participating corporations

	1983	1982
Change during the fiscal year		
Opening balance	12 246 200 $	8 320 127 $
Deposits by the Minister of Revenue in favour of participating corporations	10 158 739	15 384 552
	22 404 939	23 704 679
Withdrawals made by corporations	6 826 365	10 791 424
Transfers to the Consolidated Revenue Fund following a change in contributions	713 239	667 055
Closing balance	14 865 335 $	12 246 200 $

OPINION OF THE AUDITOR-GENERAL

I have examined the statements of assets and liabilities as at March 31, 1983 of the Industrial Incentives Funds administered by the Minister of Finance of Québec. My examination was made in accordance with generally accepted auditing standards, and accordingly includes such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of this sinking fund at March 31, 1983 and its revenue for the fiscal year then ended, in accordance with the accounting policies stated in Note 2 and applied on a basis consistent with that of the preceding fiscal year.

Rhéal Chatelain, F.C.A.
Auditor-General

Québec, August 23, 1983

TRAVEL AGENTS SECURITY FUNDS
Administered by the President of the Office de la protection du consommateur
(R.S.Q., c. A-10 and amendments)

ASSETS AND LIABILITIES

At March 31, 1983

	1983	1982
INDIVIDUAL SECURITY TRUST FUND		
ASSETS		
Cash and short-term deposits	281 466 $	212 346 $
Accrued interest	350	1 481
Bonds received on deposits (Realizable value $ 638 673; 1981 : $ 518 233)	685 500	633 000
	967 316 $	846 827 $
LIABILITIES		
Individual security from travel agents (Note 3)	842 023 $	752 416 $
Accumulated interest revenue (Note 4)	125 293	94 411
	967 316 $	846 827 $
COLLECTIVE SECURITY FUND		
ASSETS		
Cash and short-term deposits	3 151 897 $	2 760 986 $
Accrued interest	2 222	32 085
	3 154 119 $	2 793 071 $
LIABILITIES		
Claims and trust expenses	380 709 $	209 340 $
Equity of the Travel Agents Collective Security Fund		
Basic contributions (Note 5)	2 042 416	1 862 375
Accumulated interest revenue (Note 6)	730 994	721 356
	2 773 410	2 583 731
	3 154 119 $	2 793 071 $

Gilles Moreau

President of the Office de la protection du consommateur

NOTES TO FINANCIAL STATEMENTS

---

1. Make-up of the funds

The individual and collective travel agents security funds are made up of security amounts established by regulation of the Government under the Travel Agents Act. This security is intended to guarantee the enforcement of the Act and regulations.

2. Accounting policies

Revenue and expenditure of the funds

Revenue from interest, claims and trust expenses are recorded according to the accrual accounting basis.

Security amounts.

Individual security amounts and contributions to the Collective Security Fund are recorded as they are cashed.

Bonds received on deposit.

Bonds received on deposit as individual security are reported at par value.

Revenue from interest – individual security

The regulation respecting travel agents adopted by the gouvernement du Québec contains no provision as regards the attribution of interest revenue derived from cash, bills and bonds deposited with the department as individual security. However, the interest coupons attached are deemed to be the property of the depositors. The coupons not entered as revenue are remitted to their depositors on request.

3. Individual securities from travel agents

	1983	1982
Opening balance	752 416 $	661 048 $
Deposits of securities	268 385	147 940
	1 020 801	808 988
Claims	27 772	5 000
Remittals of securities	15 806	10 000
Securities replaced by individual security policies	135 200	41 572
	178 778	56 572
Closing balance	842 023 $	752 416 $

The securities provided by travel agents as individual security policies totalled $ 11 887 000 at March 31, 1983 ($ 12 061 000 at March 31, 1982).

4. Accumulated interest revenue – individual securities

	1983	1982
Opening balance	94 411 $	59 504 $
Revenue for the fiscal year	30 882	34 907
Closing balance	125 293 $	94 411 $

5. Basic contributions – collective security

Retailers	1983	1982
Opening balance	1 027 325 $	934 250 $
Contributions received	134 250	134 500
	1 161 575	1 068 750
Contributions repaid	34 209	41 425
Closing balance	1 127 366	1 027 325
Retailers		
Opening balance	835 050	762 500
Contributions received	132 500	92 500
	967 550	855 000
Contributions repaid	52 500	19 950
Closing balance	915 050	835 050
Closing balance – retailers and wholesalers	2 042 416 $	1 862 375 $

6. Accumulated interest revenue – collective securities

Retailers	1983	1982
Opening balance	234 925 $	225 349 $
Revenue for the fiscal year	205 499	221 927
	440 424	447 276
Claims and trust expenses	89 607	212 351
Closing balance	350 817	234 925
Wholesalers		
Opening balance	486 431	295 748
Revenue for the fiscal year	191 754	195 683
	678 185	491 431
Claims and trust expenses	298 008	5 000
Closing balance	380 177	486 431
Closing balance retailers and wholesalers	730 994 $	721 356 $

OPINION OF THE AUDITOR-GENERAL

I have examined the statement of assets and liabilities as of March 31, 1983 of the Travel Agents Funds administered by the President of the Office de la Protection du Consommateur. My examination was made in accordance with generally accepted auditing standards and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, this financial statement presents fairly the financial position of these Funds as at March 31, 1983 and their transactions for the fiscal year then ended in accordance with the accounting policies stated in Note 2 and applied on a basis consistent with that of the preceding fiscal year.

Rhéal Chatelain, F.C.A.
Auditor-General

Québec, July 12, 1983.

HEALTH SERVICES FUND

(R.S.Q. c. R-5)

ASSETS AND LIABILITIES

At March 31, 1983

($ THOUSANDS)

	1983	1982
ASSETS		
Contributions receivable		
From employers	109 708	103 947
From the Consolidated Revenue Fund	66 551	144 811
	176 259	248 758
LIABILITIES		
Due to the Régie de l'assurance-maladie du Québec	121 405	196 784
Due to the ministère des Affaires sociales	54 854	51 974
	176 259	248 758

Robert Normand
Deputy Minister of Finance

HEALTH SERVICES FUND

SOURCE AND DISTRIBUTION OF FUNDS

for the fiscal year ended March 31, 1983

($ THOUSANDS)

	1983	1982
Source of funds		
Contributions		
From employers	1 337 141	1 275 032
From the Consolidated Revenue Fund	494 050	535 920
	1 831 191	1 810 952
Distribution of funds		
For financing programs		
Health Insurance Plan	1 162 621	1 173 436
Hospital Services	668 570	637 516
	1 831 191	1 810 952

NOTES TO FINANCIAL STATEMENTS

1. Incorporation and object

Created at the ministère des Finances by the Act respecting the Régie de l'assurance-maladie du Québec, the object of the Health Services Fund is to provide financing for the health insurance plan and hospital services. The Fund receives employer contributions and sums transferred by the Minister of Finance out of the Consolidated Revenue Fund. The ministère du Revenu collects employer contributions.

The contributions of employers are divided equally between the Régie de l'assurance-maladie du Québec and the ministère des Affaires sociales. Sums transferred by the Minister of Finance from the Consolidated Revenue Fund are used to meet the requirements of the Régie de l'assurance-maladie.

2. Accounting policies

Employers' contributions to the Fund are made up of amounts cashed, accounts issued during the fiscal year and amounts collected from employers during the month of April for wages paid before April 1.

Transfers to the Régie de l'assurance-maladie du Québec have been set to correspond to the value of payment requests received by the latter until April 30 with respect to services rendered and drugs supplied before April 1 within the framework of the health insurance plan.

Administrative expenses for the Fund are assumed by the Consolidated Revenue Fund.

3. Integration into Government financial statements

The accounts of the Fund are integrated into the financial statements of the gouvernement du Québec.

OPINION OF THE AUDITOR-GENERAL

I have examined the statement of assets and liabilities of the Health Services Fund at March 31, 1983 and the statement of revenue and expenditure for the fiscal year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Fund as at March 31, 1983 and the results of its transactions for the fiscal year then ended, in accordance with the accounting policies in Note 2, applied on a basis consistent with that of the previous fiscal year.

Rhéal Chatelain, F.C.A.
Auditor-General

Québec, September 2, 1983

TRUST FUNDS

ASSETS AND LIABILITIES

At March 31, 1983

	1983	1982
ASSETS		
Cash	2 070 081 $	5 538 329 $
Advances to the Consolidated Revenue Fund	48 644 748	43 733 329
Securities held		
Certified cheques	22 742	187 061
Term deposits	45 006	72 400
Bonds	50 791 322	48 303 762
Treasury bills from governments	456 931	510 347
	102 030 830 $	98 345 228 $
LIABILITIES		
Deposits		
Law officers	30 300 761 $	23 179 170 $
Municipalities and school boards	10 422 047	8 700 414
Corporations, organizations and individuals	61 308 022	66 465 644
	102 030 830 $	98 345 228 $

Robert Normand

Deputy Minister of Finance

NOTES TO FINANCIAL STATEMENTS

1. Nature of trust funds

Trust funds are comprised mainly of deposits of securities and guarantees made under laws, regulations, directives and agreements by law officers, municipalities, school boards, corporations, organizations and individuals.

Deposits are made to the ministère des Finances which, under the Deposit Act (R.S.Q., c. D-5), is the General Deposit Office for Québec.

2. Accounting policies

Securities held are shown at their par value; those in foreign currency are recorded in the Canadian equivalent of their par value on the dates of deposit.

Revenues from securities held are remitted to the depositors of the securities.

Advances to the Consolidated Revenue Fund do not earn interest.

Administrative expenses for these funds are assumed by the Consolidated Revenue Fund.

OPINION OF THE AUDITOR GENERAL

I have examined the statement of assets and liabilities as of March 31, 1983 of the trust funds administered by the gouvernement du Québec. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, this financial statement presents fairly the financial position of these trust funds as at March 31, 1983 in accordance with that of the preceding fiscal year.

Rhéal Chatelain, F.C.A.
Auditor-General

Québec, May 27, 1983.

REVOLVING FUND OF GOVERNMENT PUBLICATIONS

ASSETS AND LIABILITIES

at March 31, 1983

	1983
ASSETS	
Cash on hand	3 608 911 $
Receivables	485 364
Inventories	1 853 540
	5 947 815 $
LIABILITIES	
Creditors	358 809 $
Subscriptions collected in advance	276 457
Net revenue to be paid to the Consolidated Revenue Fund	1 486 122
	2 121 388
EQUITY OF THE GOUVERNEMENT DU QUÉBEC	
Permanent advance to the Consolidated Revenue Fund	2 500 000
Inventories at the disposal of the Revolving Fund	1 326 427
	3 826 427
	5 947 815

Jacques Pigeon
Administrator of the Revolving Fund
government publications

Yves Deschênes

Director of the Service de la comptabilité
of the ministère des Communications

REVOLVING FUNDS OF GOVERNMENT PUBLICATIONS

TRANSACTIONS

For the fiscal year ended March 31, 1983

		1983
Sales		3 086 807 $
Cost of goods sold		
Inventories at June 1, 1982 at the disposal of the Revolving fund	1 326 427 $	
Cost of publications (note 3)	2 225 708	
	3 552 135	
Inventories at March 31, 1983	1 853 540	1 698 595
Gross revenue		1 388 212
Interest on bank deposits		122 910
		1 511 122
Bad debts		25 000
Net revenue		1 486 122 $

NOTES TO FINANCIAL STATEMENTS

1. Incorporation and object

The Revolving fund of government publications of the ministère des Communications, operating under the name "Les Publications du Québec", was created on February 16, 1982 by the Conseil du trésor. Its operations began on June 1, 1982.

The object of the Fund is to defray purchase, production and marketing costs of Government department and agency publications.

2. Accounting policies

Transactions are recorded on the accrual basis.

Inventories are evaluated at their net realizable value.

Revolving fund expenditures assumed by the ministère des Communications are not shown in these financial statements nor are the costs of fringe benefits and support services assumed by different departments.

3. Costs of publications

Purchases of publications	2 024 766 $
Material and supplies	180 126
Rent	10 062
Professional and administrative services	10 033
Other expenditure	721
	2 225 708 $

OPINION OF THE AUDITOR GENERAL

I have examined the statement of the assets and liabilities of the Revolving fund of government publications as at March 31, 1983 and the statement of transactions for the period from June 1, 1982 to March 31, 1983. My examination was made in accordance with generally accepted auditing standards and accordingly, included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Revolving fund as at March 31, 1983 and the results of its transactions for the period from June 1, 1982 to March 31, 1983, in accordance with the accounting policies stated in note 2.

Rhéal Chatelain, F.C.A.
Auditor-General

Québec, July 17, 1983

REVOLVING FUND OF THE SERVICE DE LA CARTOGRAPHIE

ASSETS AND LIABILITIES

at March 31, 1983

	1983
ASSETS	
Cash on hand	406 287 $
Receivables	224 393
Inventories	173 562
	804 242
Equipment	17 297
Accumulated depreciation	(3 459)
	13 838
	818 080
LIABILITIES	
Creditors	115 979 $
Net revenue of the fiscal year to be paid to the Consolidated Revenue Fund	253 665
	369 644
EQUITY OF THE GOUVERNEMENT DU QUÉBEC	
Permanent advance from the Consolidated Revenue Fund	300 000
Value of inventories at the disposal of the sinking fund	148 436
	818 080 $

Administrator of the Revolving Fund of the
Service de la cartographie

Claude St-Riquier

Roger Paradis
Director of the Service de la comptabilité of the
ministère de l'Énergie et des Ressources

REVOLVING FUND OF THE SERVICE DE LA CARTOGRAPHIE

TRANSACTIONS

for the fiscal year ended March 31, 1983

		1983
Sales		967 983 $
Cost of goods sold		
Opening inventories	148 436 $	
Purchases	677 159	
	825 595	
Closing inventories	173 562	652 033
Gross revenue		315 950
Other revenue		5 059
		321 009
Expenditure		
Contractual services		45 444
Maintenance and repairs – equipment		7 375
Publicity and customer service		5 796
Supplies and paper		5 270
Depreciation of equipment		3 459
		67 344
Net revenue		253 665 $

NOTES TO FINANCIAL STATEMENTS

1. Incorporation and object

The Revolving fund of the Service de la cartographie of the ministère de l'Énergie et des Ressources, operating under the name "La Photocartothèque Québécoise", was incorporated on December 1, 1981 by the Conseil du trésor. Its operations began on April 1, 1982.

The object of the Fund is to make photographic and cartographic documents available to all departments, paragovernmental bodies, municipalities, private enterprises and the general public and to offer the public it serves an advisory service.

2. Accounting policies

Transactions are recorded on the accrual basis.

Inventories are assessed by an average cost method.

Equipment is recorded at cost and depreciated by the decreasing balance method at the rate of 20%.

The expenditures of the Revolving fund assumed by the ministère de l'Énergie et des Ressources are not represented in these financial statements nor are the fringe benefits and support services that are assumed by different departments.

OPINION OF THE AUDITOR-GENERAL

I have examined the statement of assets and liabilities of the Revolving fund of the Service de la cartographie as at March 31, 1983 and the statement of transactions for the fiscal year then ended. My examination was made in accordance with generally accepted auditing standards and accordingly, included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Revolving fund as at March 31, 1983 and the results of its transactions for the fiscal year then ended, in accordance with the accounting policies stated in Note 2.

Robert Noël, C.A.
Deputy Auditor-General
(for the Auditor-General of Québec)

Québec, June 23, 1983

REVOLVING FUND OF THE SERVICE DES ACHATS OF THE GOUVERNEMENT DU QUÉBEC

ASSETS AND LIABILITIES

At March 31, 1983

	1983	1982
ASSETS		
Cash	334 567 $	59 237 $
Accrued interest on bank deposits	10 532	15 895
Deposit in the Consolidated Revenue Fund cashable on demand	150 000	400 000
Customers		
Departments, enterprises of the gouvernment du Québec and other public bodies	1 029 774	649 416
Inventories	980 505	1 249 873
	2 505 378 $	2 374 421 $
LIABILITIES		
Suppliers	383 140 $	284 064 $
Provincial Sales tax	68 976	
Net revenue for the fiscal year payable to the Consolidated Revenue Fund	109 883	146 978
Permanent advance from the Consolidated Revenue Fund	1 943 379	1 943 379
	2 505 378 $	2 374 421 $

Gaston Ouimet

Director General of Purchasing

Patrick W. Desbiens

Director of Accounting of the
Ministère des Travaux publics
et de l'Approvisionnement

TRANSACTIONS

For the fiscal year ended March 31, 1983

	1983	1982
Sales	6 325 857 $	6 117 237 $
Cost of good sold		
Opening inventories	1 249 873	1 146 736
Purchases	6 049 221	6 193 583
	7 299 094	7 340 319
Closing inventories	980 505	1 249 873
	6 318 589	6 090 446
Gross revenue	7 268	26 791
Other revenue		
Cash discounts on purchases	66 830	47 614
Interest on bank deposits	35 117	71 589
Miscellaneous	1 000	1 045
	102 947	120 248
	110 215	147 039
Expenditure	332	61
Net revenue	109 883 $	146 978 $

NOTES TO FINANCIAL STATEMENTS

1. Constitution and object

The object of the Revolving fund of the Service des achats of the gouvernement du Québec, incorporated by the Conseil du trésor, is to provide payment for the purchase of office and laboratory supplies and materials which are kept to be sold to departments, some Government agencies and certain public bodies.

2. Accounting policies

Transactions are recorded on the accrual basis.

Inventories are recorded at the last purchase cost.

Adminstrative costs of the Revolving fund are assumed by the ministère des Travaux publics et de l'Approvisionnement.

REVOLVING FUND OF THE SERVICE DES ACHATS OF THE GOUVERNEMENT DU QUÉBEC

OPINION OF THE AUDITOR-GENERAL

I have examined the statement of assets and liabilities on the Revolving Fund of the Service des achats of the gouvernement du Québec, as at March 31, 1983 and the statement of transactions for the fiscal year then ended. My examination was made in accordance with generally accepted auditing standards and accordingly, included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Revolving Fund as at March 31, 1983 and the results of its transactions for the fiscal year then ended, in accordance with generally accepted accounting principles and the particular policy concerning operating expenses stated in Note 2, applied on a basis consistent with that of the preceding fiscal year.

Rhéal Chatelain, F.C.A.

Auditor-General

Québec, June 10, 1983.

REVOLVING FUND – TELECOMMUNICATIONS

ASSETS AND LIABILITIES

At March 31, 1983

	1983	1982
ASSETS		
Cash	437 574 $	898 070 $
Receivables	2 131 861	1 750 043
	2 569 435 $	2 648 113 $
LIABILITIES		
Creditors	998 740 $	1 148 113 $
Due to the Consolidated Revenue Fund (Note 2)	70 695	
	1 069 435	1 148 113
EQUITY OF THE GOUVERNEMENT DU QUÉBEC		
Permanent advance from the Consolidated Revenue Fund	1 500 000	1 500 000
	2 569 435 $	2 648 113 $

Edmond St-Laurent
Administrator of the Revolving Fund – Telecommunications

Yves Deschênes

Director of the service de la comptabilité of the ministère des Communications

NOTES TO FINANCIAL STATEMENTS

1. Incorporation and object

The object of the Revolving Fund – Telecommunications of the gouvernement du Québec, which was set up with capital from the Consolidated Revenue Fund, is to defray telecommunications equipment and services costs for certain bodies for which an operating budget is not shown in the Government's budget estimates. Reimbursement transfers from these bodies are paid into the Revolving Fund and used for the same purposes; therefore, no statement of revenue and expenditure is shown. The Fund is administered by the ministère des Communications.

2. Transactions to the Fund during the fiscal year

During the fiscal year ended March 31, 1983, the Fund recorded a sum of $ 12 137 006 ($ 10 589 350 in 1982) to debtors and creditors, covering accounts for telecommunications service.

An amount of $ 70 695 representing interest earned on bank balances was transferred to the Consolidated Revenue Fund.

REVOLVING FUND – TELECOMMUNICATIONS

OPINION OF THE AUDITOR-GENERAL

I have examined the statements of assets and liabilities as at March 31, 1983 of the Revolving Fund – Telecommunications of the gouvernement du Québec administered by the ministère des Communications. My examination was made in accordance with generally accepted auditing standards and accordingly included such tests and other procedures as I considered necessary in the circumstances.

Im my opinion, these financial statements present faily the financial position of the Revolving Fund – Telecommunications at March 31, 1983, in accordance with generally accepted accounting principles. 1983.

Robert Noël C.A.
Deputy Auditor-General
(for the Auditor-General of Québec)

Québec, July 18, 1983.

FONDS SPÉCIAL OLYMPIQUE
(1976, C. 14)

ASSETS AND LIABILITIES

At March 31, 1983

	1983	1982
ASSETS		
Cash	80 874 $	356 578 $
Short-term investments		1 291 280
Accounts receivable		
Consolidated Revenue Fund	985 985	3 750 457
Agents and assignees of the ministère du Revenu	8 803 099	8 372 041
Accrued interest	1 699	15 825
	9 871 657 $	13 786 181 $
LIABILITIES		
Balance of the Fund	9 871 657 $	13 786 181 $

Robert Normand
Deputy Minister of Finance

CHANGES IN THE FUND

For the fiscal year ended March 31, 1983

	1983	1982
SOURCE OF FUNDS		
Special tobacco tax	104 618 745 $	98 366 046 $
Proceeds on short-term borrowings of the Fonds de construction de la régie des installations olympiques	366 025 000	81 000 000
Proceeds on long-term borrowings of the Fonds de construction de la Régie des installations olympiques		50 000 000
Interest on short-term investments and bank deposits	55 777	579 966
Proceeds from the disposal of fixed assets of the Régie des installations olympiques	292 216	139 384
	470 991 738	230 085 396
APPLICATION OF FUNDS		
Repayment of principal on the long-term debt of the Fonds de construction de la Régie des installations olympiques	349 325 000	81 000 000
Repayment of principal on the long-term debt of the Fonds de construction de la Régie des installations olympiques	24 545 455	25 454 546
Interest on the short-term debt of the Fonds de construction de la Régie des installations olympiques	2 972 380	1 887 314
Interest on the short-term debt of the Fonds de construction de la Régie des installations olympiques	90 189 427	118 844 336
Completion of Olympic installations	7 874 000	8 230 000
Costs of disposal of fixed assets		1 943
	474 906 262	235 418 139
DECREASE IN FUND	3 914 524	5 332 743
Opening balance of the Fund	13 786 181	19 118 924
Closing balance of the Fund	9 871 657 $	13 786 181 $

NOTES TO FINANCIAL STATEMENTS

1. Incorporation and object

The Fonds spécial olympique was established in 1976 by an Act of Parliament. This fund and the revenues derived from it are allocated exclusively to the repayment of principal and interest of the borrowings of the Régie des installations olympiques and completion of olympic installations. The Fund is administered by the Minister of Finance.

2. Accounting policies

Revenue from the special tobacco tax includes remittals deposited by the ministère du Revenu during the month of April when they represent amounts collected or levied by its agents or assignees before April 1.

Interest on bank deposits and short-term investments is recorded on the accrual basis.

Proceeds from short – and long-term borrowings of the Fonds de construction de la Régie des installations olympiques and proceeds from the disposal of fixed assets of the Régie are recorded when they are cashed.

Repayments of principal on the short – and long-term debts of the Fonds de construction de la Régie and interest on these debts as well as the contribution to the cost of completion of Olympic installations and the costs of disposal of fixed assets are recorded when disbursed.

Administrative costs of the Fonds spécial olympique are assumed by the Consolidated Revenue Fund.

3. Repayment of principal on the long-term debt of the Fonds de construction de la Régie des installations olympiques

Repayment of principal on the long-term debt of the Fonds de construction de la Régie des installations olympiques that the Fund may be called to assume during the next five years is the following:

1983-1984	
1984-1985	
1985-1986	
1986-1987	55 384 615 $ U.S
1987-1988	55 384 615 $ U.S

OPINION OF THE AUDITOR-GENERAL

I have examined the statement of assets and liabilities of the Fonds spécial olympique as at March 31, 1983 administered by the Minister of Finance of Québec and the statement of transactions for the fiscal year then ended. My examination was made in accordance with generally accepted auditing standards and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of this Fund as at March 31, 1983 and the transactions for the fiscal year then ended in accordance with the accounting policies stated in Note 2 and applied on a basis consistent with that of the preceding fiscal year.

Rhéal Chatelain, F.C.A.
Auditor-General

Québec, September 20, 1983.

SPECIAL FARM CREDIT FUND
(R.S.Q., c. C-75)

ASSETS AND LIABILITIES

At March 31, 1983

	Special Fund Principal		Special Fund Interest	
	1983	1982	1983	1982
ASSETS				
Cash			129 355 $	99 600 $
Accrued interest		2 279 $	840	1 228
		2 279 $	130 195 $	100 828 $
LIABILITIES				
Due to the Consolidated Revenue Fund		2 279 $	840 $	1 228 $
Balance of the Fund				
Deposits in favour of lenders other than the Minister of Finance			129 355	99 600
		2 279 $	130 195 $	100 828 $

Robert Normand

Deputy Minister of Finance

NOTES TO FINANCIAL STATEMENTS

1. Incorporation and object

The Special Fund was established under section 19 of the Farm Credit Act. The source of the Fund's deposits are sums collected by the Office du credit agricole du Québec as repayments of principal and interest on its loans. These deposits are used for repayment of principal and interest on borrowings contracted by the Office from lenders other than the Minister of Finance, the ministère des Finances and the redemption of bills or other bonds issued by the Office and held by the gouvernement du Québec.

Interest revenue arising from the investment of these collected sums is transferred to the Consolidated Revenue Fund.

This Fund is administered by the Minister of Finance.

2. Accounting policies

Deposits of the Office, remittals to lenders other than the Minister of Finance and those of the Minister of Finance are recorded when they are cashed or disbursed.

Interest on bank deposits is recorded on the accrual basis.

The costs of administering this Fund are assumed by the Consolidated Revenue Fund.

SPECIAL FARM CREDIT FUND

CHANGES IN THE FUND

For the fiscal year ended March 31, 1983

	Special Fund Principal		Special Fund Interest	
	1983	1982	1983	1982
Source of funds				
Deposits of the Office du crédit agricole du Québec	15 200 000 $	45 900 000 $	9 800 000 $	11 700 000 $
Interest on bank deposits	3 737	61 595	11 365	42 236
	15 203 737	45 961 595	9 811 365	11 742 236
Application of funds				
Remittals to lenders other than the Minister of Finance			570 245	590 631
Remittals to the Minister of Finance	15 200 000	45 900 000	9 200 000	11 009 769
Interest transferred to the Consolidated Revenue Fund	3 737	61 595	11 365	42 236
	15 203 737	45 961 595	9 781 610	11 642 636
Increase in the Fund			29 755	99 600
Opening balance in the Fund			99 600	
Closing balance in the Fund			129 355 $	99 600 $

OPINION OF THE AUDITOR-GENERAL

I have examined the statement of assets and liabilities of the Special Farm Credit Fund as at March 31, 1983 as well as the statement of the growth of the Fund for the fiscal year ended at that date. My examination was made in accordance with generally accepted auditing standards and accordingly included such tests and other procedures as I considered necessary in the circumstances.

Im my opinion, these financial statements present fairly the financial situation of the Fund at March 31, 1982 and its growth during the fiscal year then ended in accordance with the accounting policies stated in Note 2 applied on a basis consistent with that of the preceding fiscal year.

Rhéal Chatelain, F.C.A.
Auditor-General

Québec, September 20, 1983.

SECTION 1

BUDGETARY TRANSACTIONS

Budgetary transactions are those related to Government revenue and expenditure, including capital expenditure. The net result of overall transactions has a direct bearing on the net debt.

TABLE OF CONTENTS

PAGE

BUDGETARY TRANSACTIONS

Summary of budgetary transactions 1-2

Revenue

Summary of Revenue by Department and by Source 1-2
Details of Revenue by Department, Source and Sub-source 1-32

Expenditure

Summary of Appropriations, Expenditure and Changes by Department 1-4
Special Warrants 1-6
Transfer Payments, Summary Statement of Expenditure 1-7
Expenditure Relating to Regional Development Projects (O.P.D.Q.) 1-8
Appropriations, Expenditure and Changes by Mission, Domain, Sector and Program 1-28
Enumeration and Definition of Categories and Supercategories of Expenditure 1-30
Summary of Expenditure by Department and by Supercategory and Category

Detail of Authorized Appropriations and Expenditure by Department, Program, Element, Supercategory and Category 1-56
Affaires culturelles 1-56
Affaires intergouvernementales 1-60
Affaires municipales 1-62
Affaires sociales 1-66
Agriculture, Pêcheries et Alimentation 1-74
Assemblée nationale 1-82
Commerce extérieur 1-86
Commission administrative du régime de retraite 1-88
Communautés culturelles et Immigration 1-90
Communications 1-92
Conseil exécutif 1-96
Conseil du trésor 1-102
Éducation 1-104
Énergie et Ressources 1-112
Environnement 1-120
Finances 1-122
Fonction publique 1-126
Habitation et Protection du consommateur 1-128
Industrie, Commerce et Tourisme 1-132
Institutions financières et Coopératives 1-136
Justice 1-140
Loisir, Chasse et Pêche 1-150
Main-d'oeuvre et Sécurité du revenu 1-156
Régie de l'assurance-maladie du Québec 1-164
Revenu 1-166
Transports 1-170
Travail 1-176
Travaux publics et Approvisionnement 1-180

BUDGETARY TRANSACTIONS
Fiscal year ended March 31, 1983

($ THOUSANDS)

SUMMARY	
Revenue	+19 210 266
Expenditure	−22 259 296
BUDGETARY TRANSACTIONS DEFICIT	− 3 049 030

N.B.: The (−) sign means a financial requirement and the (+) sign, a source of financing

SUMMARY OF REVENUE BY DEPARTMENT AND BY SOURCE
Fiscal year ended March 31, 1983

($ THOUSANDS)

	Detail Page	Department	Income and Property Taxes	Consumer Taxes	Duties and Permits
1	**1**-32	Affaires culturelles			194
2	**1**-32	Affaires intergouvernementales			
3	**1**-33	Affaires municipales			
4	**1**-33	Affaires sociales			343
5	**1**-34	Agriculture, Pêcheries et Alimentation			302
6	**1**-35	Assemblée nationale			
7	**1**-36	Commerce extérieur			
8	**1**-36	Commission administrative du régime de retraite			
9	**1**-36	Communautés culturelles et Immigration			
10	**1**-36	Communications			1 314
11	**1**-37	Conseil exécutif			1
12	**1**-38	Conseil du trésor			
13	**1**-38	Éducation			
14	**1**-39	Énergie et Ressources			84 519
15	**1**-41	Environnement			102
16	**1**-42	Finances	1 337 141		
17	**1**-45	Fonction publique			
18	**1**-45	Habitation et Protection du consommateur			9 112
19	**1**-46	Industrie, Commerce et Tourisme			1 191
20	**1**-47	Institutions financières et Coopératives			9 358
21	**1**-48	Justice			7 097
22	**1**-49	Loisir, Chasse et Pêche			12 396
23	**1**-50	Main-d'oeuvre et Sécurité du revenu			5 953
24	**1**-51	Revenu	7 254 621	3 747 080	109 996
25	**1**-53	Transports			285 418
26	**1**-54	Travail			
27	**1**-55	Travaux publics et Approvisionnement			
			8 591 762	**3 747 080**	**527 296**

Miscellaneous Revenue	Government Corporation Transfers	Total Own-source Revenue	Government of Canada Transfers	Total Budgetary Revenue		
				1982-1983	1981-1982	
491		685	393	1 078	1 080	1
281		281	1 585	1 866	3 786	2
1 783		1 783	24 044	25 827	53 757	3
4 083		4 426	3 868	8 294	21 136	4
15 833		16 135	6 560	22 695	18 509	5
895		895		895	908	6
6		6		6		7
1 388		1 388		1 388	1 240	8
13		13	1 078	1 091	1 091	9
1 360		2 674		2 674	5 126	10
5 601		5 602	71 057	76 659	84 106	11
4 269		4 269		4 269	4	12
12 092		12 092	27 607	39 699	35 222	13
23 444		107 963	34	107 997	140 888	14
808		910	2 592	3 502	5 486	15
70 022	444 000	1 851 163	4 863 130	6 714 293	5 881 635	16
2 997		2 997		2 997	2 837	17
1 052		10 164	97 927	108 091	78 046	18
3 512		4 703		4 703	25 831	19
4 376		13 734		13 734	12 538	20
79 319		86 416	9 835	96 251	79 740	21
17 357		29 753		29 753	27 161	22
31 074		37 027	144 186	181 213	171 007	23
244 525		11 356 222		11 356 222	10 531 423	24
67 731		353 149	38 405	391 554	275 213	25
10		10		10	11	26
13 505		13 505		13 505	13 793	27
607 827	**444 000**	**13 917 965**	**5 292 301**	**19 210 266**	**17 471 574**	

SUMMARY OF APPROPRIATIONS, EXPENDITURE AND CHANGES BY DEPARTMENT
Fiscal year ended March 31, 1983

($ THOUSANDS)

	Detail Page	Department	Initial Appropriations	Supplementary Appropriations and Special Warrants	Transfers and Transfers of Jurisdiction
			+	+	+, (−)
1	1-56	Affaires culturelles	118 729		5 585
2	1-60	Affaires intergouvernementales	52 398		152
3	1-62	Affaires municipales	413 011	8 069	17 579
4	1-66	Affaires sociales	5 211 665(1)		111 445
5	1-74	Agriculture, Pêcheries et Alimentation	468 821	7 222	3 394
6	1-82	Assemblée nationale	47 528		269
7	1-86	Commerce extérieur		7 500(3)	
8	1-88	Commission administrative du régime de retraite	636 027		
9	1-90	Communautés culturelles et Immigration	24 562		15 686
10	1-92	Communications	157 967	1 263	3 781
11	1-96	Conseil exécutif	116 449		60 259
12	1-102	Conseil du trésor	9 685		464
13	1-104	Éducation	6 506 088		53 103
14	1-112	Énergie et Ressources	258 223	3 278	16 678
15	1-120	Environnement	110 685		10 615
16	1-122	Finances	2 423 997	40 000	(363 710)
17	1-126	Fonction publique	150 955		(148)
18	1-128	Habitation et Protection du consommateur	253 253		13 595
19	1-132	Industrie, Commerce et Tourisme	174 364		714
20	1-136	Institutions financières et Coopératives	19 649		242
21	1-140	Justice	616 608	9 325	515
22	1-150	Loisir, Chasse et Pêche	206 084	900	14 570
23	1-156	Main-d'oeuvre et Sécurité du revenu	1 952 668	152 129(4)	(6 283)
24	1-164	Régie de l'assurance-maladie du Québec	1 313 880(1)		
25	1-166	Revenu	225 976		71
26	1-170	Transports	1 498 693	61 120	(3 323)
27	1-176	Travail			13 744
28	1-180	Travaux publics et Approvisionnement	317 035		408
			23 285 000	290 806	(30 595)
		Voted appropriations	18 224 547	278 181	(30 595)
		Permanent appropriations	5 060 453	12 625	
			23 285 000	290 806	(30 595)
		Plus: Loans, investments and advances			
1	1-56	Affaires culturelles			2 508
5	1-74	Agriculture, Pêcheries et Alimentation			1 199
10	1-92	Communications	2 500		
13	1-104	Éducation	4 250		
14	1-112	Énergie et Ressources	625		200
19	1-132	Industrie, Commerce et Tourisme	8 000		5 885
20	1-136	Institutions financières et Coopératives	600		
22	1-150	Loisir, Chasse et Pêche			3
23	1-156	Main-d'oeuvre et Sécurité du revenu			9 400
26	1-170	Transports			11 400
		Voted appropriations	15 975		30 595
		VOTED APPROPRIATIONS	18 240 522(2)	278 181(4,5)	0
		PERMANENT APPROPRIATIONS	5 060 453(1)	12 625(3)	
			23 300 975	**290 806**	**0**

(1) Health Services Fund, including $ 717 000 000 to Social Affairs.

(2) Authorized by: Appropriations Act No. 1, 1982-1983 of March 26, 1982, (1982, c. 6).	4 658 760 775 $
Appropriations Act No. 2, 1982-1983 of June 21, 1982, (1982, c. 19).	13 581 761 525
	18 240 522 300 $
(3) Act respecting the Ministère du Commerce extérieur, (1982, c. 50), entry into force January 19, 1983; Appropriations authorized on January 19, 1983 by Orders in Council 64-83 and 65-83.	
(4) Including a special warrant of $ 21 000 000 on January 15, 1983 to the ministère de la Main-d'oeuvre et de la Sécurité du revenu. (order in Council 235-83 dated february 14,1983).	21 000 000 $
(5) Authorized by Appropriations Act No. 3, 1982-1983 of November 25, 1982, (1982, c. 44).	257 181 000 $

Authorized Appropriations	CHANGE			Advances and Petty Cash	EXPENDITURE		
	Unexpended Appropriations		Overexpended Permanent Appropriations		1982-1983	1981-1982	
	Suspension of Right to Commit	Other					
=	(−)	(−)	+	(−)	=		
124 314	1 761	1 720		45	120 788	108 220	1
52 550	1 032	4 277		727	46 514	44 776	2
438 659	4 981	11 759		10	421 909	410 724	3
5 323 110	44 876	84 593	598	12	5 194 227	4 544 241	4
479 437	6 954	51 001	688	148	422 022	373 932	5
47 797		1 996		10	45 791	41 859	6
7 500		2 582		135	4 783	2 129	7
636 027	458	27 637	438	4	608 366	558 172	8
40 248	826	4 381		14	35 027	32 015	9
163 011	2 831	5 478	38	20	154 720	139 471	10
176 708	3 086	34 359		53	139 210	140 302	11
10 149	12	857		1	9 279	7 299	12
6 559 191	198 067	258 438	6 264	18	6 108 932	5 950 359	13
278 179	8 473	20 320	9	50	249 345	254 565	14
121 300	1 659	8 226		36	111 379	89 837	15
2 100 287	1 349	134 688	1 558	6	1 965 802	1 713 852	16
150 807	1 087	3 654		25	146 041	133 210	17
266 848	2 298	17 389		22	247 139	202 072	18
175 078	2 231	28 261	13 409	38	157 957	142 242	19
19 891	600	1 815	322	1	17 797	16 889	20
626 448	8 466	16 398	1 267	1 254	601 597	560 705	21
221 554	5 629	9 546	20	118	206 281	191 619	22
2 098 514	5 045	32 746	96	2 149	2 058 670	1 674 881	23
1 313 880		151 260			1 162 620	1 173 436	24
226 047	2 566	12 962	11 072	57	221 534	200 789	25
1 556 490	21 289	46 546	293	303	1 488 645	1 360 945	26
13 744	756	1 917	238	5	11 304	12 057	27
317 443	2 628	13 235	347	310	301 617	279 209	28
23 545 211	328 960	988 041	36 657	5 571	22 259 296	20 359 807	
18 472 133	328 960	611 575		4 458	17 527 140	15 894 781	
5 073 078		376 466	36 657	1 113	4 732 156	4 465 026	
23 545 211	328 960	988 041	36 657	5 571	22 259 296	20 359 807	
2 508					2 508		1
1 199					1 199	900	5
2 500					2 500	1 500	10
4 250		404			3 846	2 429	13
825					825	215	14
13 885		4 566			9 319	3 113	19
600		450			150	600	20
3		1			2		22
9 400					9 400		23
11 400					11 400	21 732	26
46 570		5 421			41 149	30 489	
18 518 703	328 960	616 996		4 458	17 568 289	15 925 270	
5 073 078		376 466	36 657	1 113	4 732 156	4 465 026	
23 591 781	**328 960**	**993 462**	**36 657**	**5 571**	**22 300 445**	**20 390 296**	

SPECIAL WARRANT *
Fiscal year ended March 31, 1983

($ THOUSANDS)

	Authorized Appropriations	Expenditure
Travail, Main-d'oeuvre et Sécurité du revenu		
Special Warrant No 1 of February 15, 1983 (Decree 235-83 of February 14, 1983) authorized because of the urgent need to increase social aid expenditure as the result of a marked increase in beneficiaries since the month of November 1982.		
Program 7 – Social Aid Benefits	21 000	14 780
	21 000	**14 780**

* Issued under section 41 of the Financial Administration Act (R.S.Q., c. A-6 and amendments).

TRANSFER EXPENDITURE
SUMMARY STATEMENT OF EXPENDITURE
Fiscal year ended March 31, 1983

($ THOUSANDS)

	PAYMENTS						
	Individuals	Conditional			General		
BENEFICIARIES		Operating	Capital	Debt Service		1982-1983	1981-1982
Enterprises		3 809	152 846		276 247	432 902	398 032
Health and social service institutions		4 906 169	63 466	126 873		5 096 508	4 454 323
Educational institutions		6 066 168	10 490	363 952		6 440 610	6 206 968
Municipalities		771 706	137 880	155 324	308	1 065 218	905 828
Non-profit organizations		331 200	23 616			354 816	332 655
Individuals	3 165 694					3 165 694	2 823 654
Government corporations	188 375	6 440	4 597		199 412	175 696	
	3 165 694	**12 267 427**	**394 738**	**650 746**	**276 555**	**16 755 160**	**15 297 156**

APPROPRIATIONS, EXPENDITURE AND CHANGES BY MISSION, DOMAIN, SECTOR AND PROGRAM

Fiscal year ended March 31, 1983

($ THOUSANDS)

	Details of Program Page	Initial Appropriations	Supplementary Appropriations and Special Warrants	Transfers and Transfers of Jurisdiction
		+	+	+, (−)
ECONOMIC MISSION				
Domain: Natural Resources and Primary Industries				
Sector: Agriculture				
Planning, Research and Instruction	1-74	28 121		
Farm Financing	1-74	139 845		
Permanent		8 118		
Farm Production Assistance	1-76	133 593		758
Farm Insurance	1-76	34 460	7 222	3 991
Food Produce Marketing	1-76	50 556		(300)
Permanent		100		
Régie des marchés agricoles du Québec	1-78	1 647		
Farm Land Management	1-78	26 012		
Internal Management and Support	1-78	18 039		(232)
Régie des grains				
Permanent	1-80	1 005		59
Financial Assistance to the Horse Racing Industry	1-168			
Permanent		4 146		
Total for the sector		445 642	7 222	4 276
Sector: Forestry				
Forest Inventory	1-112	7 477		
Reforestation	1-112	29 998		3 195
Forest Protection	1-112	27 689	1 364	560
Forest Management	1-112	61 203		8 072
Internal Management and Support	1-114	19 926		17
Permanent				
Forest Financing	1-114	2 059		
Permanent		2 769		
Development of the Forest Industry	1-114	28 130		1 230
Total for the sector		179 251	1 364	13 074
Sector: Mining				
Geological and Mineral Exploration	1-116	16 853		915
Operation and Development in the Mining Industry Sector	1-116	17 075		800
Mineral Research	1-116	6 399		
Total for the sector		40 327		1 715
Sector: Water				
Financial Assistance for Waterworks and Sewage System Construction	1-64	50 694	5 069	1 000
Improvement of the Environment	1-120	77 026		10 262
Inventory	1-120	11 634		106
Internal Management and Support	1-120	11 570		21
Total for the sector		150 924	5 069	11 389

Authorized Appropriations	CHANGE			Advances and Petty Cash	EXPENDITURE	
	Unexpended Appropriations		Overexpended Permanent Appropriations		1982-1983	1981-1982
	Suspension of Right to Commit	Other				
=	(−)	(−)	+	(−)	=	
28 121	722	1 837		9	25 553	22 761
139 845	494	13 905			125 446(1)	88 296
8 118		78	682		8 722	10 100
134 351	2 998	15 712		11	115 630	121 405
45 673		201		7	45 465(2)	28 193
50 256	1 628	11 027		15	37 586	42 202
100			3		103	333
1 647	54	104		1	1 488	1 412
26 012	56	222		2	25 732	23 838
17 807	558	1 809		43	15 397	16 635
			3		3	
1 064	29	446		3	586	192
4 146			3 493		7 639	4 146
457 140	6 539	45 341	4 181	91	409 350	359 513
7 477	182	152			7 143	6 724
33 193	206	1 124		17	31 846	24 531
29 613	64	291		1	29 257	23 347
69 275	1 064	5 399		6	62 806	58 605
19 943	589	1 361		8	17 985	17 060
			9		9	1
2 059	34	339			1 686	1 564
2 769		956			1 813	1 957
29 360	4 638	5 618		2	19 102(3)	48 001
193 689	6 777	15 240	9	34	171 647	181 790
17 768	686	1 063		1	16 018	14 006
17 875	462	789		2	16 622	17 721
6 399		722			5 677	5 049
42 042	1 148	2 574		3	38 317	36 776
56 763		746			56 017	56 949
87 288	554	6 754		15	79 965	60 189
11 740	352	367		5	11 016	10 712
11 591	418	729		11	10 433	9 959
167 382	1 324	8 596		31	157 431	137 809

(1) The higher interest rate level and the increased value of current loans by private institutions explain the increase.

(2) The Government contribution representing twice the premium paid by producers with a view to stabilizing their incomes increased because of a greater number of participants and a rise in producer contributions.

(3) Completion of works at the Donohue-Norwick mill (paper mill at Amos) within the framework of the program of assistance to set up and modernize pulp and paper industries required subsidies of $ 29 588 233 in 1981-1982 while final financial participation in 1982-1983 was only $ 5 969 862.

APPROPRIATIONS, EXPENDITURE AND CHANGES BY MISSION, DOMAIN, SECTOR AND PROGRAM
Fiscal year ended March 31, 1983

($ THOUSANDS)

	Details of Program Page	Initial Appropriations	Supplementary Appropriations and Special Warrants	Transfers and Transfers of Jurisdiction
		+	+	+, (−)
ECONOMIC MISSION (cont'd)				
Sector: Energy				
Régie de l'électricité et du gaz	1-116	2 992		90
Studies, Research and Operations Pertaining to Energy	1-118	13 960	1 914	
Total for the sector		16 952	1 914	90
Sector: Maritime Fisheries				
Development of Maritime Fisheries	1-80	27 325		(882)
Total for the sector		27 325		(882)
Sector: Wildlife				
Wildlife Management	1-150	40 891		1 109
Total for the sector		40 891		1 109
Total for the domain		901 312	15 569	30 771
Domain: Secondary Industries				
Sector: Secondary Industries				
Economic Research and Statistical Services	1-100	7 639		1 848
Internal Management and Support	1-132	9 681		(498)
Société de développement industriel du Québec	1-132	64 225		3 500
Development of the Manufacturing Industries and Product Marketing	1-132	60 887		(5 385)
Permanent				
Centre de recherche industrielle du Québec	1-134	8 425		
Permanent				
Development of External Trade	1-86			
Permanent			7 500	
Total for the sector		150 857	7 500	(535)
Total for the domain		150 857	7 500	(535)
Domain: Services				
Sector: Tourism				
Vocational Training	1-134	12 791		(30)
Permanent				
Promotion and Development of the Tourist Industry	1-134	18 355		3 127
Permanent				
Total for the sector		31 146		3 097

Authorized Appropriations	CHANGE			Advances and Petty cash	EXPENDITURE	
	Unexpended Appropriations		Overexpended Permanent Appropriations		1982-1983	1981-1982
	Suspension of Right to Commit	Other				
=	(−)	(−)	+	(−)	=	
3 082	10	356			2 716	2 536
15 874	90	1 114		6	14 664	12 988
18 956	100	1 470		6	17 380	15 524
26 443	415	5 660		57	20 311	18 565
26 443	415	5 660		57	20 311	18 565
42 000	1 548	1 156		82	39 214	34 673
42 000	1 548	1 156		82	39 214	34 673
947 652	17 851	80 037	4 190	304	853 650	784 650
9 487	418	1 099		5	7 965	8 245
9 183	329	1 434		2	7 418	7 181
67 725	248	8 587		1	58 889	55 382
55 502	491	7 947		14	47 050	46 222
			401		401	1
8 425		8 425				7 500
			13 000		13 000	
						2 129
7 500		2 582		135	4 783	
157 822	1 486	30 074	13 401	157	139 506	126 660
157 822	1 486	30 074	13 401	157	139 506	126 660
12 761	313	597		5	11 846	11 448
			4		4	
21 482	850	1 271		16	19 345	14 508
			4		4	
34 243	1 163	1 868	8	21	31 199	25 956

TRANSFER EXPENDITURE
SUMMARY STATEMENT OF EXPENDITURE
Fiscal year ended March 31, 1983
($ THOUSANDS)

	Details of Program Page	Initial Appropriations	Supplementary Appropriations and Special Warrants	Transfers and Transfers of Jurisdiction
		+	+	+, (−)
ECONOMIC MISSION (cont'd)				
Sector: Financial Market				
Control, Supervision and Development of Financial Institutions	1-136	6 843		450
Permanent		109		
Internal Management and Support	1-138	6 581		(448)
Permanent				
Total for the sector		13 533		2
Sector: Communications				
Development of Communications and Policies	1-94	6 154		(14)
Régie des services publics	1-94	2 469		
Commission d'accès à l'information	1-94			
Permanent				
Total for sector		8 623		(14)
Total for the domain		53 302		3 085
Domain: Human Resources				
Sector: Immigration				
Cultural Communities and Immigration	1-90	24 562		1 430
Total for the sector		24 562		1 430
Sector: Labour Relations and Working Conditions				
Labour Relations and Standards	1-156,1-176	8 921		4
Permanent		25		
Financial Assistance for the Commission de la santé et de la sécurité du travail	1-156,1-176	20 777		(1)
Permanent				
Total for sector		29 723		3
Sector: Manpower and Employment				
Occupational Training and Securing of Employment	1-156,1-176	23 963		2 305
Job creation	1-158	62 800		(62 800)
Total for the sector		86 763		(60 495)
Total for the domain		141 048		(59 062)
Domain: Transportation				
Sector: Land Transportation				
Land Transportation Systems	1-170	329 497	21 867	
Permanent		400		
Enforcement of Transportation Regulations and Laws	1-170	7 605		
Road Construction	1-170	392 461	799	525
Road Maintenance	1-172	411 329	20 658	3 014
Internal Management and Support	1-172	36 810	17 796	744
Commission des transports du Québec	1-172	9 792		(6)
Total for the sector		1 187 894	61 120	4 277
Sector: Maritime and Air Transportation				
Maritime and Air Transportation	1-174	38 631		(7 600)
Total for the sector		38 631		(7 600)
Total for the domain		1 226 525	61 120	(3 323)
Total for the Mission		**2 473 044**	**84 189**	**(29 084)**

Authorized Appropriations	CHANGE			Advances and Petty Cash	EXPENDITURE	
	Unexpended Appropriations		Overexpended Permanent Appropriations		1982-1983	1981-1982
	Suspension of Right to Commit	Other				
=	(−)	(−)	+	(−)	=	
7 293	234	432		1	6 626	6 434
109		2			107	
6 133	218	917			4 998	5 163
			322		322	99
13 535	452	1 351	322	1	12 053	11 696
6 140	105	557		2	5 476	5 457
2 469	88	368			2 013	1 856
			38		38	
8 609	193	925	38	2	7 527	7 313
56 387	1 808	4 144	368	24	50 779	44 965
25 992	144	2 037		10	23 801	21 270
25 992	144	2 037		10	23 801	21 270
8 925	259	1 524		2	7 140	7 085
25			252	3	274	79
20 776	487				20 289	17 457
						6 571
29 726	746	1 524	252	5	27 703	31 192
26 268	883	683			24 702	22 117
26 268	883	683			24 702	22 117
81 986	1 773	4 244	252	15	76 206	74 579
351 364	419	1 558		1	349 386(4)	248 271
400			293		693	483
7 605	233	889		2	6 481	6 712
393 785	14 131	14 195		222	365 237(5)	430 275
435 001	5 214	15 183		39	414 565(6)	362 484
55 350	595	7 766		16	46 973(6)	33 496
9 786	342	1 053		2	8 389	7 931
1 253 291	20 934	40 644	293	282	1 191 724	1 089 654
31 031	58	2 592			28 381	30 084
31 031	58	2 592			28 381	30 084
1 284 322	20 992	43 236	293	282	1 220 105	1 119 738
2 528 169	**43 910**	**161 735**	**18 504**	**782**	**2 340 246**	**2 150 592**

(4), (5) and (6) : see page 1-14

APPROPRIATIONS, EXPENDITURE AND CHANGES BY MISSION, DOMAIN, SECTOR AND PROGRAM
Fiscal year ended March 31, 1983
($ THOUSANDS)

	Detail of Program Page	Initial Appropriations	Supplementary Appropriations and Special Warrants	Transfers and Transfers of Jurisdiction
		+	+	+, (−)
EDUCATIONAL AND CULTURAL MISSION				
Domain: Education				
Sector: Education				
Teachers Pension Plan	1-88	365 028		
Public Elementary and Secondary Education	1-106	3 800 611		62 005
Permanent		200 451		
Public College Education	1-106	752 419		
Permanent		34 897		
University Education	1-108	984 118		
Adult Training	1-108	154 222		4 281
Private Education	1-108	212 089		
Permanent		31 778		
Fund for training researchers and class action	1-110	27 627		298
Total for the sector		6 563 240		66 584
Sector: Administration and Services				
Société de radio-télévision du Québec	1-94	51 461		
General Administration	1-104	63 448		677
Administration of the Educational System	1-104	56 651		8
Financial Assistance to Students	1-104	163 399		
School Transportation	1-174	254 902		
Total for the sector		589 861		685
Total for the domain		7 153 101		67 269
Domain: Culture				
Sector: Arts				
Visual Arts	1-56	14 530		562
Performing Arts	1-58	27 631		2 606
Permanent		7 176		
Cinema	1-58	5 890		42
Financial Assistance to the Institut québécois de recherche sur la culture	1-100			150
Permanent		1 650		
Total for the sector		56 877		3 360
Sector: Letters and Cultural Heritage				
Books and Other Printed Matter	1-56	33 715		(4 482)
Protection and Enhancement of Cultural Property	1-56	19 581		3 248
Internal Management and Support	1-56	10 206		3 609
Charte de la langue française	1-90, 1-110	21 700		90
Total for the sector		85 202		2 465
Total for the domain		142 079		5 825

(4) Grants of $ 20 665 384 for principal and interest related to the operating deficit for the 1979 calendar year of the C.T.C.U.M. and the C.T.R.S.M. and the emphasis placed on the policy of aid for public transportation explain the increase.

(5) The ministère des Transports continued to benefit from aid for public transportation in relation to constructing new access routes.

(6) Including $ 16 787 697 for highway system maintenance and $ 12 224 209 for internal management and support for the operations of the Office des autoroutes integrated into those of the Government as of April 1, 1982.

(7) The decrease is related to the exemption granted to the Société de la Place des Arts with respect to business and real estate taxes which previously received compensation in lieu of taxes under the "Real Estate Assessment" program.

Authorized Appropriations	CHANGE				Advances and Petty Cash	EXPENDITURE	
	Unexpended Appropriations		Overexpended Permanent Appropriations			1982-1983	1981-1982
	Suspension of Right to Commit	Other					
=	(−)	(−)	+		(−)	=	
365 028		5 053				359 975	321 998
3 862 616	139 823	176 602				3 546 191	3 533 525
200 451		34 249				166 202	166 841
752 419	19 283	24 394				708 742	674 384
34 897			6 264			41 161	38 424
984 118	22 434	2 580				959 104	906 532
158 503	5 944	304				152 255	147 980
212 089	6 904	1				205 184	191 250
31 778		9 325				22 453	21 973
27 925						27 925	24 397
6 629 824	194 388	252 508	6 264			6 189 192	6 027 304
51 461	1 100					50 361	43 937
64 125	1 665	3 202			14	59 244	53 588
56 659	1 947	3 140			3	51 569	45 911
163 399		4 168				159 231	135 974
254 902	28	1 645				253 229	224 884
590 546	4 740	12 155			17	573 634	504 294
7 220 370	199 128	264 663	6 264		17	6 762 826	6 531 598
15 092	146	87			5	14 854	14 597
30 237	443	572			22	29 200	25 444
7 176		319				6 857(7)	13 821
5 932	43	42			1	5 846	5 920
150						150	150
1 650						1 650	1 500
60 237	632	1 020			28	58 557	61 432
29 233	275	94			2	28 862	22 689
22 829	282	239			3	22 305	18 073
13 815	572	367			12	12 864	7 676
21 790	682	2 344			4	18 760	18 390
87 667	1 811	[illegible]			21	82 791	66 828
147 904	2 443	[illegible]			49	141 348	128 260

APPROPRIATIONS, EXPENDITURE AND CHANGES BY MISSION, DOMAIN, SECTOR AND PROGRAM
Fiscal year ended March 31, 1983

($ THOUSANDS)

	Details of Program Page	Initial Appropriations	Supplementary Appropriations and Special Warrants	Transfers and Transfers of Jurisdiction
		+	+	+, (−)
EDUCATIONAL AND CULTURAL MISSION (cont'd)				
Domain: Recreation and Sports				
Sector: Recreation and Outdoor Activities				
Promotional, Educational and Recreational Outdoor Activities	1-150	59 503		3 286
Permanent				
Implementation of Facilities and Management of Outdoor Sites	1-150	17 601	900	6 823
Support for Socio-cultural Recreational Activities	1-150	9 975		
Support to Municipalities and Local and Regional Recreational Organizations	1-152	24 394		2 710
Internal Management and Support	1-152	30 049		442
Permanent				
Total for the sector		141 522	900	13 261
Sector: Physical Activity and Sports				
Promotion of Physical Activity and Sports	1-152	15 247		200
Régie de la sécurité dans les sports	1-154	1 724		
Régie des installations olympiques	1-154	6 700		
Total for the sector		23 671		200
Total for the domain		165 193	900	13 461
Total for the mission		**7 460 373**	**900**	**86 555**

Authorized Appropriations	CHANGE			Advances and Petty Cash	EXPENDITURE	
	Unexpended Appropriations		Overexpended Permanent Appropriations		1982-1983	1981-1982
	Suspension of Right to Commit	Other				
=	(−)	(−)	+	(−)	=	
62 789	1 697	2 339		8	58 745	53 038
			11		11	
25 324	10	1 304			24 010	15 221
9 975	283	685			9 007	9 941
27 104	375	1 356			25 373	31 987
30 491	1 678	1 756		12	27 045	24 408
			9		9	1
155 683	4 043	7 440	20	20	144 200	134 596
15 447		216		15	15 216	16 537
1 724	38	734		1	951	613
6 700					6 700	5 200
23 871	38	950		16	22 867	22 350
179 554	4 081	8 390	20	36	167 067	156 946
7 547 828	**205 652**	**277 117**	**6 284**	**102**	**7 071 241**	**6 816 804**

APPROPRIATIONS, EXPENDITURE AND CHANGES BY MISSION, DOMAIN, SECTOR AND PROGRAM

Fiscal year ended March 31, 1983

($ THOUSANDS)

	Details of Program Page	Initial Appropriations	Supplementary Appropriations and Special Warrants	Transfers and Transfers of Jurisdiction
		+	+	+, (−)
SOCIAL MISSION				
Domain: Income Security				
Sector: Income Security Plans				
Crime Victims Compensation	1-148			
Permanent		10 367	2 125	
Employment Income Supplement and Administration of Logirente	1-166	23 460		
Refunds to Certain Self-employed Workers of Part of their Contributions to the Québec Pension Plan	1-166			
Permanent		1 320		
Family Income Supplement	1-158			
Permanent		191 225		
Maternity Allowances	1-158	9 265		
Social Aid Benefits	1-158	1 386 872	146 000	
Permanent				
Health Assistance	1-160	74 822	4 979	3 400
Income security for Cree Hunters and Trappers	1-160	8 002	1 150	
Total for the sector		1 705 333	154 254	3 400
Sector: Administration and Services				
Research and Planning as regards Labour, Manpower and Income Security	1-160, 1-176	5 673		6
Administration of Manpower and Income Security Programs	1-160	110 768		74 668
Administration and Management	1-130,1-162,1-178	22 378		21
Administration and Management of the Commission des Affaires sociales	1-162	3 882		(25)
Total for the sector		142 701		74 670
Total for domain		1 848 034	154 254	78 070
Domain: Health and Social Adaptation				
Sector: Prevention and Improvement				
Local Community Services Centre Services	1-66	191 015		697
Permanent		12 560		
Support for Volunteer Organizations	1-66	8 522		2 500
Permanent				
Protection of the Environment	1-120	10 455		226
Total for the sector		222 552		3 423
Sector: Health Recovery				
Hospital Centre Services	1-66	2 699 457		136 267
Permanent		949 107		
Health Insurance Plan	1-164			
Permanent		1 313 880		
Total for sector		4 962 444		136 267
Sector: Social Rehabilitation				
Social Service Centre Services	1-68	263 237		7 516
Permanent		14 274		
Lodging Centre Services	1-68	360 666		1 261
Permanent		26 804		
Rehabilitation Centre Services	1-68	501 918		648
Permanent		29 414		
Administration and Management of the Office des personnes handicapées du Québec	1-98	20 488		2 557
Total for the sector		1 216 801		11 982

(8) Some additional expenditure was used to carry out projects promoting employment.

Authorized Appropriations	CHANGE			Advances and Petty Cash	EXPENDITURE	
	Unexpended Appropriations		Overexpended Permanent Appropriations		1982-1983	1981-1982
	Suspension of Right to Commit	Other				
=	(−)	(−)	+	(−)	=	
12 492				900	11 592	9 497
23 460	24	3 049			20 387	19 214
1 320		515			805	1 076
191 225		4 764	4		186 465	185 247
9 265	175	96			8 994	9 240
1 532 872		14 229			1 518 643	1 199 969
			67		67	
83 201					83 201	69 933
9 152	14	485			8 653	6 750
1 862 987	213	23 138	71	900	1 838 807	1 500 926
5 679	187	586			4 906	4 353
185 436	2 983	9 876		2 145	170 432(8)	124 177
22 399	691	2 093		4	19 611	17 875
3 857	122	326			3 409	3 059
217 371	3 983	12 881		2 149	198 358	149 464
2 080 358	4 196	36 019	71	3 049	2 037 165	1 650 390
191 712	3 205	2 277			186 230	162 550
12 560		3 568			8 992	10 059
11 022					11 022	5 301
						110
10 681	335	376		5	9 965	8 977
225 975	3 540	6 221		5	216 209	186 997
2 835 724	16 410	7 964			2 811 350	2 317 457
949 107		50 991			898 116	856 626
1 313 880		151 260			1 162 620	1 173 436
5 098 711	16 410	210 215			4 872 086	4 347 519
270 753	6 291	3			264 459	237 776
14 274		2 157			12 117	13 886
361 927	3 391	15			358 521	323 342
26 804		1 939			24 865	32 920
502 566	11 313	1 411			489 842	467 444
29 414		11 064			18 350	21 151
23 045	74	381		5	22 585	19 401
1 228 783	21 069	16 970		5	1 190 739	1 115 920

APPROPRIATIONS, EXPENDITURE AND CHANGES BY MISSION, DOMAIN, SECTOR AND PROGRAM

Fiscal year ended March 31, 1983

($ THOUSANDS)

	Details of Program Page	Initial Appropriations	Supplementary Appropriations and Special Warrants	Transfers and Transfers of Jurisdiction
		+	+	+, (−)
SOCIAL MISSION (cont'd)				
Sector: Administration and Services				
Coordination of Research	1-70	20 779		
Permanent		1 004		
Regional and National Research	1-70	41 769		
Permanent		791		
Administration and Management	1-72	52 828		76
Permanent				
Administration and Management of the Office des services de garde à l'enfance	1-72,1-100	37 520		4 001
Total for sector		154 691		4 077
Total for the domain		6 556 488		155 749
Domain: Housing				
Sector: Housing				
Administration	1-128	1 637		163
Permanent				
Société d'habitation du Québec	1-128	224 311		2 463
Permanent		3 360		
Conciliation between Tenants and Landlords	1-128	11 400		127
Total for sector		240 708		2 753
Total for the domain		240 708		2 753
Total for the mission		**8 645 230**	**154 254**	**236 572**
GOVERNMENTAL AND ADMINISTRATIVE MISSION				
Domain: Political Institutions				
Sector: Assemblée nationale				
Statutory and Political Support	1-82	6 179		230
Permanent		13 096		
Parliamentary Services	1-82	8 377		6
Communications	1-82	4 788		14
Internal Management and Support	1-84	7 289		19
The Public Protector	1-84	1 345		
The Auditor-General	1-84	6 454		
Total for the sector		47 528		269

Authorized Appropriations	CHANGE			Advances and Petty Cash	EXPENDITURE	
	Unexpended Appropriations		Overexpended Permanent Appropriations		1982-1983	1981-1982
	Suspension of Right to Commit	Other				
=	(−)	(−)	+	(−)	=	
20 779		30			20 749	18 417
1 004		412			592	
41 769	711	219			40 839	32 815
791			401		1 192	828
52 904	3 555	2 543		12	46 794	43 559
			197		197	
41 521	55	1 101		2	40 363	31 690
158 768	4 321	4 305	598	14	150 726	127 309
6 712 237	45 340	237 711	598	24	6 429 760	5 777 745
1 800	144	179		5	1 472	
						597
226 774	1 170	13 080		9	212 515	169 344
3 360		949			2 411	3 495
11 527	36	493		1	10 997	10 161
243 461	1 350	14 701		15	227 395	183 597
243 461	1 350	14 701		15	227 395	183 597
9 036 056	**50 886**	**288 431**	**669**	**3 088**	**8 694 320**	**7 611 732**
6 409		327		3	6 079	5 914
13 096		220			12 876	11 579
8 383		452			7 931	7 099
4 802		473			4 329	3 797
7 308		185		4	7 119	6 848
1 345		94			1 251	1 118
6 454		245		3	6 206	5 504
47 797		1 996		10	45 791	41 859

APPROPRIATIONS, EXPENDITURE AND CHANGES BY MISSION, DOMAIN, SECTOR AND PROGRAM

Fiscal year ended March 31, 1983

($ THOUSANDS)

	Details of Program Page	Initial Appropriations	Supplementary Appropriations and Special Warrants	Transfers and Transfers of Jurisdiction
		+	+	+, (−)
GOVERNMENTAL AND ADMINISTRATIVE MISSION (cont'd)				
Sector: The Executive				
Lieutenant-Governor's Office	1-96	521		
Election Administration and Financing of Political Parties	1-96			
Permanent		21 756		
Advisory Bodies to the Prime Minister and the Conseil exécutif	1-96	24 956		9 081
Permanent				
Total for the sector		47 233		9 081
Sector: Judicial Institutions				
Formulation of Decisions	1-140	7 144		
Permanent		18 402		
Administrative Support for Judicial Activity	1-140	68 020		
Inquiries and Scientific Specialist Assistance for Judicial Purposes	1-140	5 404		
Protection of Human Rights and Freedoms	1-140	6 125		
Assistance to Persons Brought Before the Courts	1-142	47 686	4 200	
Administration	1-142	20 683		
Permanent		100		
Total for the sector		173 564	4 200	
Sector: Municipal Management				
Municipal Organization and Development	1-62	17 611		175
Administrative and Financial Assistance and Supervision	1-62	65 295		16 202
Real Estate Assessment	1-62	254 675	3 000	(28)
Internal Management and Support	1-64	7 292		
Institution Assistance and Municipal Reorganization	1-64	9 996		230
Total for the sector		354 869	3 000	16 579
Total for domain		623 194	7 200	25 929
Domain: Central Administration				
Sector: Personnel Management				
Superannuation Plans and Public Officers or Employees Group Life Insurance	1-88	170 274		
Permanent		100 725		
Personnel Management in the Public Service	1-126	17 568		(63)
Permanent				
Contributions of the Government as an Employer	1-126	119 485		
Permanent		4 000		
Commission de la fonction publique	1-126	1 958		(73)
Office du recrutement et de la sélection du personnel	1-126	7 944		(12)
Total for the sector		421 954		(148)

Authorized Appropriations	CHANGE			Advances and Petty Cash	EXPENDITURE	
	Unexpended Appropriations		Overexpended Permanent Appropriations		1982-1983	1981-1982
	Suspension of Right to Commit	Other				
=	(−)	(−)	+	(−)	=	
521	15	37			469	435
21 756		11 442		23	10 291	29 907
34 037	1 075	7 597		13	25 352	25 784
						601
56 314	1 090	19 076		36	36 112	56 727
7 144		748			6 396	5 679
18 402		1 154		37	17 211	16 786
68 020	2 502	2 436		84	62 998	59 645
5 404	146	344			4 914	4 853
6 125	206	234		2	5 683	5 161
51 886	7	519			51 360	47 809
20 683	110	1 101		10	19 462	16 429
100			113	15	198	13
177 764	2 971	6 536	113	148	168 222	156 375
17 786	150	3 977		2	13 657(9)	7 070
81 497	4 209	3 490		1	73 797(10)	100 375
257 647	208	796		3	256 640(7)	224 587
7 292	291	1 164		1	5 836	5 444
10 226	74	1 107		2	9 043	8 210
374 448	4 932	10 534		9	358 973	345 686
656 323	8 993	38 142	113	203	609 098	600 647
170 274	458	11 319		4	158 493	149 676
100 725		11 265	438		89 898	86 498
17 505	745	1 023		24	15 713	14 056
						1
119 485		669			118 816	107 401
4 000		404			3 596	3 648
1 885	69	282			1 534	1 553
7 932	273	1 276		1	6 382	6 551
421 806	1 545	26 238	438	29	394 432	369 384

(7) : see page 1-15

(9) The increase results from increased assistance for operating to regional county municipalities within the framework of An Act respecting land use planning and development.

(10) Decrease in financial assistance to municipalities for community equipment where the program has reached its final phase.

APPROPRIATIONS, EXPENDITURE AND CHANGES BY MISSION, DOMAIN, SECTOR AND PROGRAM

Fiscal year ended March 31, 1983

($ THOUSANDS)

	Details of Program Page	Initial Appropriations	Supplementary Appropriations and Special Warrants	Transfers and Transfers of Jurisdiction
		+	+	+, (−)
GOVERNMENTAL AND ADMINISTRATIVE MISSION (cont'd)				
Sector: Financial Management				
Budget Management and Administrative Policy	1-102	9 685		464
Economic and Fiscal Policies Studies	1-122	2 561		
Management of Cash Funds and of the Public Debt	1-122	3 844		2 000
Permanent		2 007 710		
Government Accounting	1-122	23 026		(112)
Contingency Account	1-124	380 347	40 000	(365 598)
Internal Management and Support	1-124	3 309		
Tax Administration	1-166	147 332		28
Permanent		46 874		
Total for the sector		2 624 688	40 000	(363 218)
Sector: Support Services				
Internal Management and Support	1-92	4 208		33
Government Communications Networks	1-92	28 539	1 263	2 525
and Facilities	1-92	13 790		837
Government Publications and Information				
Bureau central de l'informatique	1-92	51 346		400
Government Legal Service	1-144	16 838		37
Permanent		1 059		
Legislative Affairs	1-144	6 937		
Office Air Transport	1-174	17 266		
Office Accommodation Supply	1-180	177 819		600
Permanent				
Management of Buildings	1-180	124 594		(214)
Supply	1-182	5 368		45
Internal Management and Support	1-182	9 254		(23)
Permanent				
Total for the sector		457 018	1 263	4 240
Sector: Statistics, Planning and Coordination				
Financial Assistance to the Société d'aménagement de l'Outaouais	1-64	4 633		
Coordination of Economic and Regional Development and Regional Development Projects	1-96	24 800		6 537
Economic and Regional Planning, Consultation and Administration of the OPDQ	1-98	11 292		(1 453)
Consultation of Socio-economic Agencies	1-98	625		(47)
Land Inventory and Survey	1-114	14 461		47
Total for the sector		55 811		5 084
Total for the domain		3 559 471	41 263	(354 042)
Domain: Intergovernmental Relations				
Sector: Intergovernmental Relations				
Canadian Affairs	1-60	4 761		
International Affairs	1-60	38 721		(29)
Office Franco-Québécois pour la Jeunesse	1-60	2 021		
Internal Management and Support	1-60	6 895		181
Total for the sector		52 398		152
Total for the domain		52 398		152

Authorized Appropriations	CHANGE			Advances and Petty Cash	EXPENDITURE	
	Unexpended Appropriations		Overexpended Permanent Appropriations		1982-1983	1981-1982
	Suspension of Right to Commit	Other				
=	(−)	(−)	+	(−)	=	
10 149	12	857		1	9 279	7 299
2 561	86	278			2 197	2 059
5 844	122	2 170		1	3 551	5 666
2 007 710		73 523	1 558		1 935 745	1 681 669
22 914	877	2 448		3	19 586	19 233
54 749		54 749				
3 309	146	535		2	2 626	2 505
147 360	2 465	6 344		56	138 495	127 666
46 874		2 961	7 573		51 486	46 576
2 301 470	3 708	143 865	9 131	63	2 162 965	1 892 673
4 241	144	329		1	3 767	3 708
32 327	676	1 143		12	30 496	28 029
14 627	277	1 115		2	13 233	11 523
51 746	441	1 966		3	49 336	44 961
16 875	579	422		26	15 848	15 015
1 059		367			692	725
6 937	170	421			6 346	5 258
17 266	269	1 665		21	15 311	16 323
178 419		3 597		282	174 540	160 188
			340		340	326
124 380	2 165	7 976		17	114 222	107 163
5 413	193	324			4 896	4 573
9 231	270	1 338		11	7 612	6 958
			7		7	1
462 521	5 184	20 663	347	375	436 646	404 751
4 633					4 633	4 200
31 337	1 055	11 792			18 490(11)	11 546
9 839	287	527		1	9 024	8 227
578	14	47			517	501
14 508	255	560		5	13 688	13 700
60 895	1 611	12 926		6	46 352	38 174
3 246 692	12 048	203 692	9 916	473	3 040 395	2 704 982
4 761	92	536		58	4 075	3 795
38 692	670	3 289		661	34 072	33 153
2 021					2 021	1 909
7 076	270	452		8	6 346	5 919
52 550	1 032	4 277		727	46 514	44 776
52 550	1 032	4 277		727	46 514	44 776

(11) The increase in expenditure is due mainly to applying the experimental community job creation program.

APPROPRIATIONS, EXPENDITURE AND CHANGES BY MISSION, DOMAIN, SECTOR AND PROGRAM

Fiscal year ended March 31, 1983

($ THOUSANDS)

	Details of Program Page	Initial Appropriations +	Supplementary Appropriations and Special Warrants +	Transfers and Transfers of Jurisdiction +, (−)
GOVERNMENTAL AND ADMINISTRATIVE MISSION (cont'd)				
Domain: Protection of Persons and Property				
Sector: Legal Supervision of the Socio-economic Framework				
Promotion of the Rights and the Status of Women	1-98	2 722		65
Organization and Regulation of Professions	1-110	2 678		
Management of Public Land	1-116	7 232		1 752
Public Curatorship	1-124	3 200		
Consumer Protection	1-128	8 846		465
Building Contractors Vocational Qualifications	1-128	3 699		90
Control and Supervision of the Development of Enterprises	1-130,1-136	5 116		410
Permanent		1 000		
Official Registration	1-142	13 941		
Liquor Permit Control	1-142	5 108		
Permanent				
Control of Games of Chance and Races	1-168	2 838		43
Permanent		6		
Total for the sector		56 386		2 825
Sector: Litigation				
Criminal Prosecutions	1-144	13 044		
Total for the sector		13 044		
Sector: Public Safety				
Fire Protection	1-64	2 815		
Coordination of Public Security	1-146	7 392		443
Permanent				
Standardization and Supervision of Police Operations	1-146	3 261		42
Sûreté du Québec	1-146	265 609		22
Civil Protection	1-146	3 254		
Permanent			3 000	
Safety at Work and in Public Places	1-130,1-162	23 295		
Permanent				
Total for the sector		305 626	3 000	507
Sector: Penal Institutions				
Custody of Prisoners and Reintegration of Delinquents into Society	1-144	96 234		(29)
Total for the sector		96 234		(29)
Total for domain		471 290	3 000	3 303
Total for the mission		**4 706 353**	**51 463**	**(324 658)**
TOTAL FOR THE MISSIONS		**23 285 000**	**290 806**	**(30 595)**
Voted		18 224 547	278 181	(30 595)
Permanent		5 060 453	12 625	
		23 285 000	**290 806**	**(30 595)**

*** SUSPENSION OF RIGHT TO COMMIT**

This amount is attributable mainly to cuts in remuneration of personnel in the public and parapublic sectors.

Authorized Appropriations	CHANGE: Unexpended Appropriations: Suspension of Right to Commit	CHANGE: Unexpended Appropriations: Other	CHANGE: Overexpended Permanent Appropriations	Advances and Petty Cash	EXPENDITURE 1982-1983	EXPENDITURE 1981-1982
=	(−)	(−)	+	(−)	=	
2 787	93	336		4	2 354	2 315
2 678	67	473		1	2 137	1 935
8 984	193	476		2	8 313	6 775
3 200	118	985			2 097	2 720
9 311		816		6	8 489	7 863
3 789	127	57			3 605	3 246
5 526	172	523			4 831	4 235
1 000					1 000	1 000
13 941	505	1 002			12 434	12 012
5 108	286	399		1	4 422	
						4 463
2 881	77	93		1	2 710	2 103
6			6		12	8
59 211	1 638	5 160	6	15	52 404	48 675
13 044	465	202		2	12 375	11 813
13 044	465	202		2	12 375	11 813
2 815	49	479		1	2 286	3 889
7 835		425		6	7 404	6 648
			14		14	13
3 303	104	109		2	3 088	2 773
265 631	1 825	4 347		163	259 296	245 600
3 254	102	497		3	2 652	2 733
3 000			1 140		4 140	5 954
23 295	797	1 757		1	20 740	20 350
			11		11	
309 133	2 877	7 614	1 165	176	299 631	287 960
96 205	1 459	1 671		3	93 072	81 826
96 205	1 459	1 671		3	93 072	81 826
477 593	6 439	14 647	1 171	196	457 482	430 274
4 433 158	**28 512**	**260 758**	**11 200**	**1 599**	**4 153 489**	**3 780 679**
23 545 211	**328 960**	**988 041**	**36 657**	**5 571**	**22 259 296**	**20 359 807**
18 472 133	328 960	611 575		4 458	17 527 140	15 894 781
5 073 078		376 466	36 657	1 113	4 732 156	4 465 026
23 545 211	**328 960***	**988 041**	**36 657**	**5 571**	**22 259 296**	**20 359 807**

ENUMERATION AND DEFINITION OF CATEGORIES AND SUPERCATEGORIES OF EXPENDITURE

DEFINITIONS DETERMINED BY THE CONSEIL DU TRÉSOR AND OUTLINED IN THE BUDGET ESTIMATES 1982-1983, PAGES V AND VI

ENUMERATION OF CATEGORIES OF EXPENDITURE

Full Description	Shortened
1 – Salaries, Wages and Allowances	Salaries
2 – Other Remuneration	Other Remuneration
3 – Transport and Communication Services	Communications
4 – Professional, Administrative and other Services	Services
5 – Maintenance and Repairs	Maintenance
6 – Rent	Rent
7 – Materials and Supplies	Supplies
8 – Material and Equipment	Equipment
9 – Land, Immoveables and Engineering Works	Immoveables
10 – Transfer Payments	Transfer
11 – Other Expenditure	Other Expenditure
12 – Debt Service	Debt Service

DEFINITION OF CATEGORIES OF EXPENDITURE

1 – Salaries, Wages and Allowances

This category includes regular remuneration, overtime payments and certain other indemnities paid directly by the Government to permanent employees in the public sector. It also includes the salaries and indemnities paid to members of the Assemblée nationale, ministers, judges and members of the Sûreté du Québec. This category also covers social benefits and other contributions of the Government as an employer.

2 – Other Remuneration

This category includes regular remuneration, overtime payments and certain other indemnities paid directly by the Government to part-time employees such as students, casual and seasonal employees and supernumeraries in the public sector. It also includes payments for social benefits and other contributions of the Government as an employer.

3 – Transport and Communication Services

This category includes travelling expenses for individuals, costs of mail and delivery, communication, publicity and information expenses.

4 – Professional, Administrative and other Services

This category comprises the purchasing of the following services: a) professional and administrative or hiring services; b) fees and expenses of members of juries, committees and commissions; c) insurance and indemnities; d) taxes and government services; e) miscellaneous services.

5 – Maintenance and Repairs

This category includes the maintenance and repair of materials, equipment and immoveables assigned under a contract; it also covers certain work coming under the category of maintenance, on forest and farm land.

6 – Rent

This category includes the rent paid for buildings and equipment.

7 – Materials and Supplies

This category groups the purchases of ordinary consumer goods.

8 – Material and Equipment

This category includes the purchasing of durable moveables.

9 – Land, Immoveables and Engineering Works

This category includes the purchasing of existing immoveables and contracts awarded for the acquisition of new immoveables.

10 – Transfer Payments

This category refers to payments made to individuals, corporations or institutions, which constitute neither payment for services to the Government nor purchases.

11 – Other Expenditure

This category is provided for expenditure which cannot be included in the other categories.

12 – Debt Service

This category includes interest and other costs resulting from Government borrowings.

ENUMERATION OF CATEGORIES OF EXPENDITURE

Full Description	Shortened
Operating Expenditure — staff	Operating — staff
Operating Expenditure — other	Operating — other
Capital Expenditure — staff	Capital — staff
Capital Expenditure — other	Capital — other
Transfer Payments	Transfer

Categories of expenditure are shown by supercategory to indicate both remuneration of staff and other expenditure within operating and capital expenditure and Government transfer payments. They are included in the Estimates for information purposes only.

Operating Expenditure — Staff

This supercategory includes categories 1 "Salaries, Wages and Allowances" and 2 "Other Remuneration".

Operating Expenditure — Other

This supercategory includes categories 3 "Transport and Communication Services", 4 "Professional, Administrative and other Services", 5 "Maintenance and Repairs", 6 "Rent", 7 "Materials and Supplies", 11 "Other Expenditure" and 12 "Debt Service"; it represents current expenditures for goods and services of the Government.

Capital Expenditure — Staff

This supercategory includes categories 1 "Salaries, Wages and Allowances", and 2 "Other Remuneration".

Capital Expenditure — Other

This category includes mainly categories 8 "Material and Equipment" and 9 "Land, Immoveables and Engineering Works". It also includes categories 3 "Transport and Communication Services", 4 "Professional, Administrative and other Services", 6 "Rent", 7 "Materials and Supplies", and 11 "Other Expenditure" for construction or renovation works under Government control.

Transfer Payments

This supercategory includes category 10 only because of the significant amounts involved.

LOANS, INVESTMENTS AND ADVANCES

This account groups payments to be made to acquire certain assets, including capital contributions and advances to Government corporations, advances for creating or operating sinking funds or petty cash, and loans to municipalities, non-profit organizations or natural or artificial persons in the private sector.

SUMMARY OF EXPENDITURE BY DEPARTMENT AND BY SUPERCATEGORY AND CATEGORY
Fiscal year ended March 31, 1983

($ THOUSANDS)

Supercategories Department		Operating and Capital					
		– Staff			– Other expenditure		
		Salaries	Other Remuneration	Total – Staff	Communications	Services	Maintenance
1 Affaires culturelles	F	27 685	4 523	32 208	2 047	7 963	519
	C					378	
2 Affaires intergouvernementales	F	16 957	352	17 309	6 511	6 509	80
	C						
3 Affaires municipales	F	18 043	1 999	20 042	1 119	2 316	20
	C						
4 Affaires sociales	F	41 105	1 009	42 114	1 700	3 024	155
	C						
5 Agriculture, Pêcheries et Alimentation	F	93 469	13 107	106 576	8 042	7 035	1 457
	C					407	
6 Assemblée nationale	F	32 875	5 780	38 655	2 629	1 021	122
	C				1	1	
7 Commerce extérieur	F	974	36	1 010	563	378	4
	C						
8 Commission administrative du régime de retraite	F	241 125	47	241 172	238	274	15
	C						
9 Communautés culturelles et Immigration	F	20 503	5 001	25 504	969	3 300	55
	C						
10 Communications	F	32 204	1 761	33 965	50 879	3 144	1 274
	C						
11 Conseil exécutif	F	36 335	6 307	42 642	2 847	4 138	188
	C						
12 Conseil du trésor	F	7 129	251	7 380	139	1 320	28
	C						
13 Education	F	73 131	6 739	79 870	5 335	16 004	662
	C						
14 Énergie et Ressources	F	71 668	25 082	96 750	6 077	32 610	1 771
	C	24	1 894	1 918	224	881	
15 Environnement	F	32 197	4 427	36 624	3 318	3 689	807
	C		146	146	29	175	
16 Finances	F	27 322	539	27 861	330	4 233	144
	C						
17 Fonction publique	F	132 739	11 107	143 846	487	725	47
	C						
18 Habitation et Protection du consommateur	F	35 776	3 839	39 615	2 551	2 194	84
	C						
19 Industrie, Commerce et Tourisme	F	34 384	3 097	37 481	7 543	3 280	1 795
	C					5	
20 Institutions financières et Coopératives	F	13 829	436	14 265	513	610	16
	C						
21 Justice	F	442 772	11 104	453 876	12 399	21 198	3 309
	C						
22 Loisir, Chasse et Pêche	F	61 210	24 384	85 594	4 383	4 145	2 510
	C		2 250	2 250	20	1 635	
23 Main-d'oeuvre et Sécurité du revenu	F	95 411	10 177	105 588	6 579	11 471	486
	C						
24 Régie de l'assurance-maladie du Québec	F						
	C						
25 Revenu	F	100 407	19 092	119 499	9 639	25 679	914
	C						
26 Transports	F	157 644	38 083	195 727	5 846	17 026	108 494
	C	57 607	13 884	71 491	4 571	18 116	
27 Travail	F	2 443	38	2 481	310	389	15
	C						
28 Travaux publics et Approvisionnement	F	58 943	4 508	63 451	18 352	12 881	23 132
	C				3	4 565	
	F	1 908 280	202 825	2 111 105	161 395	196 556	148 103
	C	57 631	18 174	75 805	4 848	26 163	
		1 965 911	**220 999**	**2 186 910**	**166 243**	**222 719**	**148 103**

F – Supercategory: Operating
C – Super category: Capital
(*) Includes, under the ministère des Finances 1 930 599 888 $ for debt service.

		Operating and Capital							Transfer		
		Rent	Supplies	Equip-ment	Immove-ables	Other Expenditure	Total – Other Expenditure	Total – Staff and – Other Expenditure		Total	
1	F	331	1 261			1 447	13 568	45 776	71 479	117 255	1
	C			506	2 649		3 533	3 533		3 533	
2	F	343	766			628	14 837	32 146	14 172	46 318	2
	C			196			196	196		196	
3	F	271	564			10	4 300	24 342	397 388	421 730	3
	C			179			179	179		179	
4	F	176	1 086			266	6 407	48 521	5 145 512	5 194 033	4
	C			194			194	194		194	
5	F	2 258	7 075			291	26 158	132 734	284 915	417 649	5
	C		21	3 745	200		4 373	4 373		4 373	
6	F	1 724	1 321			55	6 872	45 527		45 527	6
	C			262			264	264		264	
7	F	11	55			53	1 064	2 074	2 670	4 744	7
	C			39			39	39		39	
8	F	118	175			662	1 482	242 654	365 695	608 349	8
	C			17			17	17		17	
9	F	312	464			53	5 153	30 657	4 137	34 794	9
	C			233			233	233		233	
10	F	4 530	3 442			101	63 370	97 335	55 276	152 611	10
	C			2 109			2 109	2 109		2 109	
11	F	1 337	984			909	10 403	53 045	85 540	138 585	11
	C			301	324		625	625		625	
12	F	197	103			6	1 843	9 223		9 223	12
	C			56			56	56		56	
13	F	4 784	2 770			331	29 886	109 756	5 998 139	6 107 895	13
	C			1 037			1 037	1 037		1 037	
14	F	6 310	15 566			180	62 514	159 264	64 025	223 289	14
	C	6 444	1 036	4 299	11 242	12	24 138	26 056		26 056	
15	F	758	2 470			88	11 130	47 754	59 897	107 651	15
	C	395	565	1 714	703	1	3 582	3 728		3 728	
16	F	385	560			1 932 201(*)	1 937 853	1 965 714		1 965 714	16
	C			88			88	88		88	
17	F	294	369			102	2 024	145 870	100	145 970	17
	C			71			71	71		71	
18	F	735	907			139	6 610	46 225	200 627	246 852	18
	C			287			287	287		287	
19	F	482	3 188			4 230	20 518	57 999	99 333	157 332	19
	C			253	333	34	625	625		625	
20	F	216	297			38	1 690	15 955	1 812	17 767	20
	C			30			30	30		30	
21	F	10 032	22 314			1 801	71 053	524 929	69 082	594 011	21
	C			7 586			7 586	7 586		7 586	
22	F	2 204	13 644			292	27 178	112 772	68 813	181 585	22
	C	1 572	1 501	3 119	13 528	1 071	22 446	24 696		24 696	
23	F	1 870	2 176			661	23 243	128 831	1 927 861	2 056 692	23
	C			1 978			1 978	1 978		1 978	
24	F								1 162 620	1 162 620	24
	C										
25	F	2 966	5 470			28 397	73 065	192 564	28 229	220 793	25
	C			741			741	741		741	
26	F	21 175	110 011			417	262 969	458 696	639 862	1 098 558	26
	C	13 122	16 568	17 844	240 170	8 205	318 596	390 087		390 087	
27	F	33	61			5	813	3 294	7 976	11 270	27
	C			34			34	34		34	
28	F	91 738	25 175			184	171 462	234 913		234 913	28
	C		393	5 853	55 854	36	66 704	66 704		66 704	
	F	155 590	222 274			1 973 547(*)	2 857 465	4 968 570	16 755 160	21 723 730	
	C	21 533	20 084	52 771	325 003	9 359	459 761	535 566		535 566	
		177 123	**242 358**	**52 771**	**325 003**	**1 982 906(*)**	**3 317 226**	**5 504 136**	**16 755 160**	**22 259 296**	

DETAILED REVENUE BY DEPARTMENT, SOURCE AND SUBSOURCE

Fiscal year ended March 31, 1983

($ THOUSANDS)

	1982-1983	1981-1982
AFFAIRES CULTURELLES		
Duties and Permits		
Other		
Analysis of films and cinematographic advertising	194	198
	194	198
Miscellaneous Revenue		
Sale of goods and services		
Rental of lands and buildings	356	352
Miscellaneous	65	86
	421	438
Fines and forfeitures		
Miscellaneous	1	
	1	
Collection		
Other expenditure	42	89
Miscellaneous	27	43
	69	132
	491	570
Own-Source Revenue	685	768
Government of Canada Transfers		
Other programs		
Assistance to associated museums	393	312
	393	312
	1 078	1 080
AFFAIRES INTERGOUVERNEMENTALES		
Miscellaneous Revenue		
Sale of goods and services		
Miscellaneous	4	
	4	
Interest		
Miscellaneous	21	21
	21	21
Collection		
Previous years, expenditure	162	
Previous years, subsidies		50
Miscellaneous	94	64
	256	114
Own-Source Revenue	281	135

	1982-1983	1981-1982
Government of Canada Transfers		
Other programs		
International cooperation	1 585	3 608
Miscellaneous		43
	1 585	3 651
	1 866	3 786
AFFAIRES MUNICIPALES		
Miscellaneous R[illegible]e		
Sale of goods and [illegible]es		
Miscellaneous	18	1
	18	1
Interest		
Loans	1 330	1 384
	1 330	1 384
Collection		
Previous years, subsidies	425	508
Miscellaneous	10	13
	435	521
	1 783	1 906
Own-Source Revenue	1 783	1 906
Government of Canada Transfers		
Other programs		
Community equipment	24 044(1)	51 851
	24 044	51 851
	25 827	53 757
AFFAIRES SOCIALES		
Duties and Permits		
Other		
Private hospitals and other institutions	343	273
	343	273
Miscellaneous Revenue		
Sale of goods and services		
Service communautaire hospitalier de Québec	179	259
Third-party liability – internal	2 541	2 881
Third-party liability – external	118	90
Hospital insurance – foreigners	105	77
Miscellaneous	15	57
	2 958	3 364

(1) The decrease in federal contribution results from lower costs incurred by the program which is in its final phase.

DETAILED REVENUE BY DEPARTMENT, SOURCE AND SUBSOURCE

Fiscal year ended March 31, 1983

($ THOUSANDS)

	1982-1983	1981-1982
AFFAIRES SOCIALES (cont'd)		
Interest		
Miscellaneous	2	1
	2	1
Collection		
Other expenditure	56	168
Previous years, subsidies for research	89	
Previous years, subsidies for research	114	147
Previous years, subsidies for research institutions of the Social Affairs network		
Municipalities – contributions	(133)	
Damages and interest	200	
Miscellaneous	4	16
	1 123	425
	4 083	3 790
Own-Source Revenue	4 426	4 063
Government of Canada Transfers		
Other Program		
Development of advisory services	217	
Health assistance fund		(519)
Vocational training and adaptation to work	265	
Young offenders	3 395(2)	17 592
Miscellaneous	(9)	
	3 868	17 073
	8 294	21 136
AGRICULTURE, PÊCHERIES ET ALIMENTATION		
Duties and permits		
Motor vehicles		
Miscellaneous	22	23
	22	23
Other		
Commercial fishing	215	245
Miscellaneous	65	53
	280	298
	302	321
Miscellaneous Revenue		
Sale of goods and services		
Photocopies and documents	51	30
Livestock	107	124
Farm products	308	263
Sperm	45	862
Assets transferred to the Raffinerie de sucre du Québec	11 000	
Lands and buildings	418	261
Rental of lands and buildings	267	241
Rental of refrigerated warehouses	1 380	816
Slipway	88	106
Hiring personnel services	205	746
Other assistance to farmers	309	374
Inquiries and hearings	52	81

(2) The change is due to the fact that $ 16 592 000 in adjustments were made for claims for previous years in 1981-1982.

	1982-1983	1981-1982
Miscellaneous	121	119
	14 351	4 023
Interest		
Sale of lands and buildings	143	243
Miscellaneous	41	20
	184	263
Fines and forfeitures		
Miscellaneous	23	9
Recovery		
Other expenditure	148	95
Previous years, subsidies	721	2 714
Wages, industrial accidents	127	72
Assistance to the horse racing industry	273	
Miscellaneous	6	5
	1 275	2 886
	15 833	7 181
Own-Source Revenue	16 135	7 502
Government of Canada Transfers		
Other programs		
Crop insurance	6 279	5 203
Agricultural labour	259	253
Production of animal feed	(3)	5 533
Miscellaneous	22	18
	6 560	11 007
	22 695	18 509

ASSEMBLÉE NATIONALE

	1982-1983	1981-1982
Miscellaneous Revenue		
Sale of goods and services		
Private bills	60	30
Le Parlementaire Restaurant	516	501
Le Mini-Débat Restaurant	192	231
Miscellaneous	107	112
	875	874
Collections		
Miscellaneous	20	34
Own-Source Revenue	895	908

(3) The change in relation to 1981-1982 results from discontinuation of the program by the Government of Canada in 1982-1983.

DETAILED REVENUE BY DEPARTMENT, SOURCE AND SUBSOURCE
Fiscal year ended March 31, 1983

($ THOUSANDS)

	1982-1983	1981-1982
COMMERCE EXTÉRIEUR		
Miscellaneous Revenue		
Miscellaneous	6	
	6	
Own-Source Revenue	6	
COMMISSION ADMINISTRATIVE DU RÉGIME DE RETRAITE		
Miscellaneous Revenue		
Life insurance and protection of executives of autonomous agencies	506	506
	506	506
Collection		
Previous years, expenditure	882	734
	882	734
Own-Source Revenue	1 388	1 240
COMMUNAUTÉS CULTURELLES ET IMMIGRATION		
Miscellaneous Revenue		
Sale of goods and services		
Miscellaneous	5	3
Collection		
Miscellaneous	8	35
Own-Source Revenue	13	38
Government of Canada Transfers		
Other programs		
Citizenship preparation course	976	1 083
Office de la langue française, research	87	
Miscellaneous	15	(30)
	1 078	1 053
	1 091	1 091
COMMUNICATIONS		
Duties and permits		
Other		
Operation of a telephone service	1 299	608
Miscellaneous	15	6
	1 314	614
Miscellaneous Revenue		
Sale of goods and services		
Notices of the Gazette officielle	113	578
Publications of the Éditeur officiel	574(4)	3 258
Hiring of personnel services	50	55
Placement communications	498	442
Miscellaneous	42	53
	1 277	4 386
Collection		
Previous years, expenditure	25	69
Miscellaneous	58	57
	83	126
	1 360	4 512
Own-Source Revenue	2 674	5 126

(4) These revenues have been recorded under the Revolving Fund for government publications since June 1, 1982.

	1982-1983	1981-1982
CONSEIL EXÉCUTIF		
Duties and permits		
Other		
Miscellaneous	1	
	1	
Miscellaneous Revenue		
Sale of goods and services		
Hiring of personnel services	290	153
Miscellaneous	69	99
	359	252
Interest		
Bank accounts	70	64
Loans to municipalities and municipal bodies	4 851	4 905
Miscellaneous	51	59
	4 972	5 028
Fines and forfeitures		
Miscellaneous	5	3
Collection		
Previous years, expenditure	35	277
Other expenditure	96	35
Miscellaneous	134	
	265	312
	5 601	5 595
Own-Source Revenue	5 602	5 595

	1982-1983	1981-1982
Government of Canada Transfers		
Other programs		
Development of transportation	11 222	7 888
Industrial infrastructures	5 825	5 939
Access to forest resources	33 505	24 143
Mineral development	(14)	417
Agricultural development	2 434	1 534
Parc industriel et commercial aéroportuaire de Mirabel (P.I.C.A.)	206	248
Tourist development	8 131	6 895
Water purification		2 400
Public equipment	98	1 642
Société interport de Québec	1 227	399
Establishment of a newsprint plant at Amos	423(5)	19 006
Agreement respecting the North of Québec	8 000	8 000
	71 057	78 511
	76 659	84 106
CONSEIL DU TRÉSOR		
Miscellaneous Revenue		
Sale of goods and services		
Miscellaneous	2	1
Collection		
Damages and interest	4 266	
Miscellaneous	1	3
	4 267	3
Own-Source Revenue	4 269	4
ÉDUCATION		
Miscellaneous Revenue		
Sale of goods and services		
Forms and documents	46	69
Teaching material	493	295
Courses	902	748
Rental of computer	8 256	6 223
Centre d'animation, de développement et de recherches en éducation (CADRE)	86	420
Miscellaneous	77	75
	9 860	7 830

(5) The decrease in federal contributions results from diminished costs due to completion of the plant.

	1982-1983	1981-1982
Interest		
Loans to students	673	532
	673	532
Collection		
Previous years, subsidies	596	22
Scholarships	904	998
Other	59	62
	1 559	1 082
	12 092	9 444
Own-Source Revenue	12 092	9 444
Government of Canada Transfers		
Other programs		
Bilingualism in education	4 123	2 869
Training in Federal prisons	565	464
Upgrading courses for Coast Guard employees	67	85
Education for Indian children	22 642	22 364
École de médecine vétérinaire – St-Hyacinthe	210	
Miscellaneous		(4)
	27 607	25 778
	39 699	35 222

ÉNERGIE ET RESSOURCES

	1982-1983	1981-1982
Duties and Permits		
Forest resources		
Logging		
Leased timber lands	10 269*(6)	22 395*
Public forests	11 423	14 010
Reserves and others	589	571
Surplus cut – public forests	(26)	135
Miscellaneous	14	30
	22 269	37 141
Mining resources		
Mining operation	27 360*(6)	54 207*
Lots in mining villages	68	90
Development	1 070	1 115
Operation by mining leases	217	221
Prospectors	69	74
Miscellaneous	50	65
	28 834	55 772
Water resources		
Water power	2 950	2 550
Generated electric power	24 186	21 431
Water storage	707	750
	27 843	24 731

(6) The decreases are mainly due to the economic situation.

	1982-1983	1981-1982
ÉNERGIE ET RESSOURCES (cont'd).		
Other		
Sand and gravel	331	764
Oil and natural gas research	142	173
Production, sale and distribution of electricity	3 791	2 253
Retailer	550	406
Transportation of petroleum products	58	43
Heating oil	50	38
Wholesalers and retailers	277	230
Sale of lubricant	304	214
Miscellaneous	70	64
	5 573	4 185
	84 519	121 829
Miscellaneous Revenue		
Sale of goods and services		
Forms and documents	423	565
Lumber	187	128
Rental of water bombers	799	1 243
Sales of public lands	1 375	1 429
Rental of leased land	3 185	2 432
Rental of lands for water power development	132	131
Rental of dumps	73	77
Rental of other land and buildings	2 307	1 830
Room rental and board	86	61
Hiring of personnel services	203	113
Title deed registration and transfer	393	116
Establishing title	89	66
Fire prevention	1 511	1 718
Prevention and control of tree diseases and harmful insects	622	1 117
Extinguishing forest fires	538	538
Inventories and reforestation	906	1 033
Surveying	318	314
Mineral analysis and treatment	59	188
Miscellaneous	114	153
	13 320	13 252
Interest		
Bank accounts	144	189
Mine operation duties	7 132*	2 409*
Forest duty payments	1 301	1 399
Miscellaneous	81	38
	8 658	4 035
Fines and forfeitures		
Offenses against legislation respecting energy and resources	236	986
Miscellaneous		14
	236	1 000

	1982-1983	1981-1982
Collection		
Other expenditure	104	368
Previous years, subsidies	1 021	
Wages – industrial accidents	90	54
Miscellaneous	15	17
	1 230	439
	23 444	18 726
Own-Source Revenue	107 963	140 555
Government of Canada Transfers		
Other programs		
Cartography of flood plains	34	333
	34	333
	107 997	140 888

*** The following refunds were deducted from revenue**
($ THOUSANDS)

	1982-1983	1981-1982
Logging – leased land	2 234	1 262
Mine operation	4 324	749

ENVIRONNEMENT

	1982-1983	1981-1982
Duties and permits		
Water resources		
Driving timber	90	92
Miscellaneous	12	21
	102	113
Miscellaneous Revenue		
Sale of goods and services		
Steam		164
Lands and buildings	71	146
Rental of beach and deep water lots	255	242
Filtration and purification		79
Water surveys	49	117
Improvement of watercourses	215	221
Miscellaneous	5	15
	595	984
Collection		
Previous years, expenditure	67	28
Expenditure, third parties	80	356
Miscellaneous	66	5
	213	389
	808	1 373
Own-Source Revenue	910	1 486

DETAILED REVENUE BY DEPARTMENT, SOURCE AND SUBSOURCE
Fiscal year ended March 31, 1983

($ THOUSANDS)

	1982-1983	1981-1982
ENVIRONNEMENT (cont'd)		
Government of Canada Transfers		
Other programs		
Water surveys	658	875
Control of Montréal's watercourses	69	983
Climatologic networks of Québec	542	463
Ecological survey of the Basse-Côte-Nord	47	201
James Bay environment and regional water treatment plan	60	43
Cartography of flood plains	177	
Community equipment	984	1 417
Emergency intervention	55	18
	2 592	4 000
	3 502	5 486
FINANCES		
Income and Property Taxes		
Employers' contributions to the Health Services Fund	1 337 141	1 275 031
Miscellaneous Revenue		
Sale of goods and services		
Public Curatorship	1 703	1 966
Miscellaneous	4	4
	1 707	1 970
Interest		
Bank accounts	2 055	5 065
Short-term investments	10 293	4 543
Loans	53 657 (A)	79 336 (A)
Bonds and notes	64	109
Government of Canada account	185	184
Exchange fluctuation gain	928	2 477
Discount on refunds of bonds	331	
Premiums on bond issues		321
Agricultural fund	18	100
	67 531	92 135
Fines and forfeitures		
Legal deposits	169	451
Collection		
Previous years, expenditure	345	20
Federal sales tax	244	270
Miscellaneous	26	1
	615	291
	70 022	94 847

	1982-1983	1981-1982
Government corporation transfers		
Société des alcools		
Dividends	275 000	225 000
Société des loteries et courses du Québec		
Dividends	162 000	150 000
Hydro-Québec		
Dividends	7 000	6 900
	444 000	381 900
Own-Source Revenue	1 851 163	1 751 778
Government of Canada transfers		
Equalization	3 071 912 (B)	2 317 823 (B)
Other transfers related to fiscal agreements	1 101 327 (C)	1 225 826 (C)
Contributions to welfare programs	822 828 (D)	663 675 (D)
Other programs	(132 937) (E)	(77 467) (E)
	4 863 130	4 129 857
	6 714 293	5 881 635

A) Source:

	1982-1983	1981-1982
Office des autoroutes du Québec		27 877
Office du crédit agricole du Québec	(7)	
– Financement agricole	17 408	20 620
– Financement forestier	1 987	2 110
Raffinerie de sucre du Québec	78	380
Régie de l'assurance dépôts du Québec		2 301
Sidbec	9 244 (8)	1 450
Société d'aménagement de l'Outaouais	3 488	3 408
Société de développement coopératif	602	490
Société de développement immobilier du Québec	1 005	1 005
Société d'habitation du Québec	14 666	14 745
Société du parc industriel du centre du Québec	3 642	3 411
Société générale de financement du Québec	1 537	1 537
Miscellaneous		2
	53 657	79 336

B) Equalization:

	1982-1983	1981-1982
1982-1983	2 635 000	
1981-1982	252 511	2 119 500
1980-1981	175 367	125 306
1979-1980	9 034	74 420
1978-1979		(1 403)
	3 071 912	2 317 823

C) Other transfers related to fiscal agreements:

	1982-1983	1981-1982
Hospitalization Insurance		
1982-1983	526 303	
1981-1982	(18 579)	552 403
1980-1981	(57 334)	(4 648)
1979-1980	(9 303)	(21 534)
1978-1979		(7 216)
	441 087	519 005
Health Insurance		
1982-1983	181 204	
1981-1982	(6 400)	190 190
1980-1981	(19 736)	(1 600)
1979-1980	(3 200)	(7 418)
1978-1979		(2 480)
	151 868	178 692

(7) See Note 4 to the Financial Statements (page **4-5**).

(8) $ 138 753 000 in advances to the Société for about six months explains this increase.

DETAILED REVENUE BY DEPARTMENT, SOURCE AND SUBSOURCE
Fiscal year ended March 31, 1983

($ THOUSANDS)

	1982-1983	1981-1982
Post-secondary education		
1982-1983	334 843	
1981-1982	(11 821)	351 451
1980-1981	(36 477)	(2 956)
1979-1980	(5 914)	(13 703)
1978-1979		(4 590)
	280 631	330 202
Accessory health programs		
1982-1983	214 458	
1981-1982	2 593	188 635
1980-1981	2 407	
1979-1980	1 551	
	221 009	188 635
Equalization – reciprocal taxing	6 525	6 256
Portion of undistributed profit taxes	207	3 036
	1 101 327	1 225 826
D) Contributions to welfare programs:		
Fiscal transfer – welfare		
1982-1983	833 238	
1981-1982	15 000	671 453
1980-1981 (financial compensation only)	(25 410)	
1979-1980 (financial compensation only)		(7 778)
	822 828	663 675
E) Other programs:		
Fiscal transfer – allowances for youth		
1982-1983	(214 869)	
1981-1982	(10 432)	(188 610)
1980-1981	(15 246)	
1979-1980		
1978-1979		
	(240 547)	(188 610)
Bilingualism		
1982	78 286	
1981		83 422
1979	(4 933)	66
1978		(56)
1977		2 219
	73 353	85 651
Canadian student loan plan	25 829	17 612
Portion of income taxes relating to certain public utilities firms	3 772	3 330
Population-based subsidy	4 656	4 550
	(132 937)	(77 467)

	1982-1983	1981-1982
FONCTION PUBLIQUE		
Miscellaneous Revenue		
Sale of goods and services		
Hiring of personnel services	92	85
Union activity leaves	2 883	2 595
	2 975	2 680
Interest		
Miscellaneous		1
Collection		
Previous years, expenditure	22	156
	22	156
Own-Source Revenue	2 997	2 837
HABITATION ET PROTECTION DU CONSOMMATEUR		
Duties and Permits		
Other		
Rent review	848	
Real estate brokerage	50	36
Itinerant salesmen	244	99
Electrical installation	2 494	3 767
Stationary machine installation	215	189
Stationary machine mechanics	50	66
Building contractors	5 060	4 494
Travel agents	105	99
Miscellaneous	46	36
	9 112	8 786
Miscellaneous Revenue		
Sale of goods and service		
Technical aid and support – S.H.Q.	666	1 235
Miscellaneous	6	9
	672	1 244
Interest		
Government of Canada account		236
Miscellaneous	34	
	34	236
Fines and forfeitures		
Miscellaneous	18	30
	18	30

DETAILED REVENUE BY DEPARTMENT, SOURCE AND SUBSOURCE
Fiscal year ended March 31, 1983

($ THOUSANDS)

	1982-1983	1981-1982
Collection		
Previous years, expenditure	110	30
Previous years, subsidies	102	2 620
Logirente	80	34
Miscellaneous	36	33
	328	2 717
	1 052	4 227
Own-Source Revenue	10 164	13 013
Government of Canada Transfer		
Other program		
Rent supplement	2 172	1 098
Urban renovation	906	3 307
Deficits from operating dwellings	92 267(9)	56 794
Interest compensation – Deficits from operating dwellings	2 582	3 834
	97 927	65 033
	108 091	78 046

INDUSTRIE, COMMERCE ET TOURISME

	1982-1983	1981-1982
Duties and Permits		
Alcoholic beverages		
Sale of beer by brewers	(10)	21 623
Miscellaneous	5	5
	5	21 628
Other		
Upholstering	69	77
Hotels and restaurants	1 117	985
	1 186	1 062
	1 191	22 690

(9) Claims for calendar years 1980 and 1980 billed in 1982-1983 including mainly higher federal contributions for the cost of the debt service explain this increase.

(10) As of November 18, 1981, the brewers duty was replaced by a duty the beer retailer pays to the supplier who remits it to the ministère du Revenu.

	1982-1983	1981-1982
Miscellaneous Revenue		
Sale of goods and services		
Institut du tourisme et de l'hôtellerie du Québec	1 773	1 629
Manoir Richelieu		50
Exhibitions and seminars	32	51
Miscellaneous	68	50
	1 873	1 780
Interest		
Loans	1 575	848
Collection		
Previous years, subsidies	40	440
Expenditure — Third parties	7	64
Miscellaneous	17	9
	64	513
	3 512	3 141
Own-Source Revenue	4 703	25 831

INSTITUTIONS FINANCIÈRES ET COOPÉRATIVES

	1982-1983	1981-1982
Duties and Permits		
Other		
Insurance companies and insurance agents	762	643
Incorporation of other companies	2 357	2 252
Securities brokerage	421	413
Real estate brokerage	497	545
Annual report of companies	5 011	4 270
Claims agents	74	86
Prospectus	178	123
Miscellaneous	58	64
	9 358	8 396
Miscellaneous Revenue		
Sale of goods and services		
Forms and documents	48	52
Control and supervision of trust and finance companies	401	354
Control and supervision of insurance companies	3 733	3 533
Miscellaneous	78	46
	4 260	3 985

DETAILED REVENUE BY DEPARTMENT, SOURCE AND SUBSOURCE
Fiscal year ended March 31, 1983

($ THOUSANDS)

	1982-1983	1981-1982
Interest		
Loans to cooperatives	110	140
Miscellaneous		1
	110	141
Fines and forfeitures		
Miscellaneous		5
Collection		
Miscellaneous	6	11
	4 376	4 142
Own-Source Revenue	13 734	12 538
JUSTICE		
Duties and permits		
Alcoholic beverages		
Retailers	6 612	9 470
	6 612	9 470
Other duties and permits		
Change of name	136	46
Investigation of security agencies	195	276
Oath taking	118	90
Miscellaneous	36	31
	485	443
	7 097	9 913
Miscellaneous Revenue		
Sale of goods and services		
Forms and documents	343	264
Birth, marriage and death certificates	359	173
Room rental and board	3 761	2 776
Training and refresher courses for policemen	97	27
Union activity leaves	128	117
Medical care for detained persons	307	284
Registration of duties	14 744	11 512
Judicial deeds	14 478(11)	8 727
Writs	5 732	4 883
Collection — acquisition of a firearm	324	360
Collection — operating a firearm business	80	86
Miscellaneous	107	61
	40 460	29 270
Fines and confiscations		
Offences against the Highway Code	23 962(12)	14 563
Offences against the Criminal Code	8 891	9 320
Offences against the Act respecting the Régie des permis d'alcool	159	230
Offences against the Wild-Life Conservation Act	614	642
Offences against other Acts	4 232	5 313
Miscellaneous	9	5
	37 867	30 073

---

(11) An increase in tariffs for registering judicial deeds that came into effect March 7, 1982 made this revenue growth possible.

	1982-1983	1981-1982
Collections		
Expenditure as indemnities	31	131
Other expenses	165	671
Wages – industrial accidents	752	571
Miscellaneous	44	
	992	1 373
	79 319	60 716
Own-Source Revenue	86 416	70 629
Government of Canada Transfers		
Other programs		
Compensation – crime victims	654	634
Legal aid	7 042	7 800
Repairs – Maison Tanguay	980	
Civil protection	919	525
Legal counsel for Native people	144	64
Crime prevention in Limoilou	79	74
Miscellaneous	17	14
	9 835	9 111
	96 251	79 740

LOISIR, CHASSE ET PÊCHE

	1982-1983	1981-1982
Duties and Permits		
Other		
Fur trade	450	467
Operation of a fur business	92	97
Sport hunting	6 942	6 389
Sport fishing	4 813	1 121
Miscellaneous	99	89
	12 396	8 163
Miscellaneous Revenue		
Sale of goods and services		
Hunters certificates	172	189
Animals	30	67
Rental of hunting and fishing territories	247	235
Hiring of personnel services	49	56
Parks and campgrounds	8 154	6 963
Aquarium	229	178
Zoo	293	225
Mont Ste-Anne	1 815	4 085
Île d'Anticosti	3 042	2 795
Establishments	2 564	2 857
Registration fees for lot drawings	228	24
Miscellaneous	37	26
	16 860	17 700
Interest		
Miscellaneous	10	10

(12) The increase results from higher tariffs for offences following the coming into force of the Highway Safety Code on April 1, 1982 which replaced the Highway Code.

	1982-1983	1981-1982
Fines and confiscations		
Offences against fish and game laws	67	67
Collections		
Other expenditure	86	970
Previous years, subsidies	46	73
Wages – industrial accidents	260	158
Miscellaneous	28	20
	420	1 221
	17 357	18 998
Own-Source Revenue	29 753	27 161
MAIN-D'OEUVRE ET SÉCURITÉ DU REVENU		
Duties and Permits		
Other		
Electrical installations	5 333	4 460
Stationary engine installations	294	252
Stationary engine mechanics	221	21
Other technicians	94	120
Miscellaneous	11	9
	5 953	4 862
Miscellaneous Revenue		
Sale of goods and services		
Social aid – R.R.Q.	10 771	10 626
Social aid – Support	484	977
Administrative and technical support		(722)
Protection of the right of association		(2 453)
Miscellaneous	21	22
	11 276	8 450
Interest		
Bank accounts	1	57
Collection of social aid	3 472	1 742
	3 473	1 799
Fines and forfeitures		
Miscellaneous	31	70
	31	70
Collection		
Previous years, expenditure	82	128
Previous years, subsidies	923	1 521
Social aid	15 080	17 601
Family allowances	169	174
Miscellaneous	40	1
	16 294	19 425
	31 074	29 744

	1982-1983	1981-1982
Own-Source Revenue	37 027	34 606
Government of Canada Transfers		
Other programs		
Adult vocational training	144 186	136 401
	144 186	136 401
	181 213	171 007
REVENUE		
Income and Property Taxes		
Personal income	6 311 283	6 053 121
Tax on corporations (1)	898 353	1 010 474
Succession duties	44 985	37 777
	7 254 621	7 101 372
Consumer Taxes		
Retail sales	1 936 670(13)	1 771 300
Fuel	1 194 893(14)	826 934
Tobacco	277 048(15)	228 557
Meals and hotels	249 258	236 593
Telecommunications	83 258	73 396
Publicity	5 953	5 804
	3 747 080	3 142 584
Duties and permits		
Sale of beer by retailers	34 879(16)	15 332
Sale of spirits and wine to permit holders	17 359	16 379
Forest resources		
Profits on logging operations	7 402	25 448
Pari mutuel	31 492	33 295
No-return containers	7 431	8 301
Publicity contests and amusement machines		
Publicity contests	1 338	1 285
Amusement machines	5 289	4 381
Lotteries and racing	2 628	2 324
Other duties and permits		
Other permits of the Licenses Act	1 128	1 040
Transfers of land	1 048	(2 693)
Miscellaneous	2	2
	109 996	105 094

(13) The tax rate increased from 8% to 9% on May 26, 1982.

(14) The fuel tax increased from 20% to 40% as of November 18, 1981 and the $ 0.0022 for each liter of fuel on which the Minister collected a tax has not been remitted to the Régie de l'assurance automobile since March 1, 1982.

(15) The tobacco tax increased from 45% to 50% as of May 26, 1982, and 27% as compared to 30% in 1981-1982 is remitted to the Fonds spécial olympique.

(16) See explanatory note 10 on page 1-46.

DETAILED REVENUE BY DEPARTMENT, SOURCE AND SUBSOURCE
Fiscal year ended March 31, 1983

($ THOUSANDS)

	1982-1983	1981-1982
REVENUE (cont'd)		
Miscellaneous Revenue		
Sale of goods and services		
Collection charges R.R.Q.	15 405	15 627
Collection for municipalities of taxes on the telecommunications network	2 605	4 002
Miscellaneous	19	7
	18 029	19 636
Interest		
Personal income	151 186(17)	96 732
Corporation tax	39 048	33 277
Succession duties	4 812	3 345
Retail sales	6 108	5 802
Fuel	67	172
Tobacco	301	645
Meals and hotels	3 511	3 044
Telecommunications	(268)	50
Profits on logging operations	854	(200)
Transfers of land	297	93
Miscellaneous	65	29
	205 981	142 989
Fines and confiscations		
Penalties	20 376	19 469
Miscellaneous	35	38
	20 411	19 507
Collection		
Previous years, expenditure	66	212
Wages – industrial accidents	50	29
Miscellaneous	(12)	
	104	241
	244 525	182 373
Own-Source Revenue	11 356 222	10 531 423

Notes

The following repayments were deducted from revenue ($ THOUSANDS)	1982-1983	1981-1982
Personal income tax (2)	1 038 641(3)	785 676
Corporation tax (1) (4)	125 295	158 554
Succession duties	2 287	2 157
Retail sales	24 953	17 659
Fuels	18 572	9 807
Tobacco	1 816	1 138
Meals and hotels	614	272
Telecommunications	1 374	166
Publicity	1	29
Profits on logging operations	2 088	1 910
Publicity contests	70	14
Amusement machines	48	95
Lotteries and racing	176	217
Other permits of the Licensing Act	5	19
Transfers of lands	17	18
Collection of previous years subsidies	157	
	1 216 114	977 731

(1) Including corporate profits tax, tax on capital, insurance premiums and places of business.

(2) Including $ 110 445 269 for repayment of real estate tax in 1982-1983 (1981-1982 = $ 92 698 337).

(3) Including $ 167 763 200 for repayment of allowances for quick assets.

(4) Including $ 9 305 230 for the Industrial Incentives Fund in 1982-1983 (1981-1982: $ 14 307 078).

(17) This increase results from the discounting of interest at December 31, 1982 and its capitalization thereafter.

	1982-1983	1981-1982
TRANSPORTS		
Duties and Permits		
Motor vehicles		
Registration of motor vehicles	238 759	247 065
Operators and chauffeurs	30 514	21 449
Commercial public transportation	9 576	7 358
Examination to obtain a permit	6 265	2 159
Garage and dealer	268	405
Miscellaneous	35	37
	285 417	278 473
Other		
Miscellaneous	1	
Total gross revenue	285 418	278 473
less: Administration costs of the Highway Safety Code	(18)	53 772
Total net revenue	285 418	224 701
Miscellaneous Revenue		
Sale of goods and services		
Plans and specifications	70	39
Extracts from files	71	67
Duplicates of drivers' licences	380	168
Duplicates of registration	2 567	2 147
Accident reports	153	106
Material and supplies	242	301
Rental of machinery and equipment	382	334
Planes	511	1 242
Lands and buildings	1 395	952
Rental of lands and buildings	782	392
Rental of parking space	22	68
Tolls — Autoroutes	55 372(19)	
Hiring of personnel services and leasing		1 928
Construction of highway system	571	75
Miscellaneous	143	85
	62 661	7 904
Interest		
Miscellaneous	14	5
Fines and forfeitures		
Deposits and security	30	55
Collection		
Previous years expenditure	1 164	1 664
Other expenditure	(20)	105
Expenditure as indemnities	2 765	2 572
Wages — industrial accidents	1 117	700
	5 026	5 041
	67 731	13 005
Own-Source Revenue	353 149	237 706

(18) Since March 1, 1982, the Régie has assumed the costs of enforcing the Highway Safety Code and promotion of highway safety while these costs had previously been taken from the fees it collected and the balance paid to the Consolidated Revenue Fund.

(19) These revenues are derived from the integration of the operations of the Office des autoroutes into those of the Government as of April 1, 1982.

DETAILED REVENUE BY DEPARTMENT, SOURCE AND SUBSOURCE
Fiscal year ended March 31, 1983

($ THOUSANDS)

	1982-1983	1981-1982
Government of Canada Transfers		
Other programs		
Railway grade crossing fund	536(20)	2 095
Outaouais highway system	9 480(21)	23 446
Urban transportation assistance	23 516	8 455
Maritime transportation – Côte-Nord	2 472	2 198
Maintenance of federal roads	113	(2)
Chibougamau-Chapais Airport	2 184	1 315
Boat building	84	
Miscellaneous	20	
	38 405	37 507
	391 554	275 213
TRAVAIL		
Miscellaneous Revenue		
Sale of goods and services		
Miscellaneous	7	7
	7	7
Collection		
Miscellaneous	3	4
	3	4
Own-Source Revenue	10	11

(20) The decrease in federal contributions results from the lower costs incurred by the program which has reached its last phase.

(21) The change is explained by federal contributions for new projects cashed in advance.

	1982-1983	1981-1982
TRAVAUX PUBLICS ET APPROVISIONNEMENT		
Miscellaneous Revenue		
Sale of goods and services		
Plans and specifications	32	56
Steam	106	88
Gas and oil	(35)	1 387
Revolving fund of the Service des achats	96	147
Disposal of surplus	1 865	2 062
Lands and buildings	1 019	1 930
Rental of lands and buildings	3 743	3 905
Rental of parking spaces	967	918
Food concessions	1 186	875
Hotels	445	762
Administrative and technical support	1 030	875
Water, sewers, fire protection, maintenance of roads and other	66	88
Société Parc-Auto	1 829	
Miscellaneous	20	18
	12 369	13 111
Interest		
Miscellaneous	13	5
Fines and forfeitures		
Miscellaneous	35	24
Collection		
Other expenditure	799	417
Expenditure as indemnities	44	57
Wages – industrial accidents	245	179
	1 088	653
Own-Source Revenue	13 505	13 793

AFFAIRES CULTURELLES

($ THOUSANDS)

DETAILS OF PROGRAM 1
Summary: page **1**-14

BOOKS AND OTHER PRINTED MATTER

	1982-1983		OPERATING – STAFF		– OTHER EXPENDITURE	
ELEMENTS	Authorized Appropriations	Expenditure	Salaries	Other Remuneration	Communications	Services
1. Assistance for book publication and sales[1]	2 468	2 443	428	12	13	26
2. Development of a public library system	22 122	22 089	351	29	20	12
3. National library	4 643	4 330	3 148	189	187	203
TOTAL FOR THE PROGRAM:	29 233	28 862	3 927	230	220	241

[1] Not including $ 2 508 440 to authorized appropriations and expenditure.

DETAILS OF PROGRAM 2
Summary: page **1**-14

PROTECTION AND ENHANCEMENT OF CULTURAL PROPERTY

1. Preservation and use of archives	2 906	2 792	2 105	217	74	45
2. Preservation of historical and archeological sites and property	19 571	19 213	3 967	569	281	1 882
3. Commission des biens culturels	352	300	177	11	27	75
TOTAL FOR THE PROGRAM:	22 829	22 305	6 249	797	382	2 002

DETAILS OF PROGRAM 3
Summary: page **1**-14

INTERNAL MANAGEMENT AND SUPPORT

1. Administrative management and support	10 225	9 742	4 343	1 034	219	237
2. Regional bureaus	3 590	3 122	1 295	117	136	123
TOTAL FOR THE PROGRAM:	13 815	12 864	5 638	1 151	355	360

DETAILS OF PROGRAM 4
Summary: page **1**-14

VISUAL ARTS

1. Improvement of the visual environment	2 109	2 039	419	95	47	72
2. Development of museums and exhibition centres	12 983	12 815	2 548	286	459	698
TOTAL FOR THE PROGRAM:	15 092	14 854	2 967	381	506	770

The objective of this program is to promote the advancement of literature and to make it more accessible to the public.

				CAPITAL – OTHER EXPENDITURE			TRANSFER
Maintenance	Rent	Supplies	Other Expenditure	Services	Equipment	Fixed Assets	
		5	7				1 952
		5	7				21665
22	26	113	373		69		
22	26	123	387		69		23 617

The objective of this program is to preserve and enhance objects, works of art, documents, moveables or immoveables of historical, aesthetic or picturesque interest in Québec.

17	46	91	17		64		116
373	16	346	13	378	44	2 649	8 695
	1	2			7		
390	63	439	30	378	115	2 649	8 811

The objective of this program is to plan, administer and coordinate the human, physical and financial resources essential to the management of the department's programs.

18	54	126	167		69		3 475
1	15	20	8		1		1 406
19	69	146	175		70		4 881

The objective of this program is to develop visual arts and to make them more accessible to the public.

1		14	7		2		1 382
27	80	287	816		66		7 548
28	80	301	823		68		8 930

AFFAIRES CULTURELLES

($ THOUSANDS)

DETAILS OF PROGRAM 5
Summary: page **1**-14

PERFORMING ARTS

ELEMENTS	1982-1983		OPERATING – STAFF		– OTHER EXPENDITURE	
	Authorized Appropriations	Expenditure	Salaries	Other Remuneration	Communications	Services
1. Teaching of the performing arts	11 574	10 651	7 370	1 841	423	447
2. Support for the performing arts	18 663	18 549	604	104	79	80
Permanent[1]	7 176	6 857				
TOTAL FOR THE PROGRAM:	37 413	36 057	7 974	1 945	502	527

[1] Act respecting Place des Arts, S.Q., 1982, c. 9 and amendments.

DETAILS OF PROGRAM 6
Summary: page **1**-14

CINEMA

ELEMENTS	Authorized Appropriations	Expenditure	Salaries	Other Remuneration	Communications	Services
1. Administration	5 023	4 991	183		20	4 056
2. Bureau de surveillance du cinéma	909	855	747	19	62	7
TOTAL FOR THE PROGRAM:	5 932	5 846	930	19	82	4 063

TOTAL FOR THE DEPARTMENT'S PROGRAMS:	Authorized Appropriations	Expenditure	Salaries	Other Remuneration	Communications	Services
Voted	117 138	113 931	27 685	4 523	2 047	7 963
Permanent	7 176	6 857				
	124 314	120 788	27 685	4 523	2 047	7 963

	OPERATING – STAFF	– OTHER EXPENDITURE
TOTAL FOR THE DEPARTMENT'S SUPERCATEGORIES:	32 208	13 568

The objective of this program is to make the performing arts more accessible to the public by training artists and providing assistance for production.

				CAPITAL – OTHER EXPENDITURE			TRANSFER
Maintenance	Rent	Supplies	Other Expenditure	Services	Equipment	Fixed Assets	
51	90	230	21		178		
8		7	6		2		17 659
							6 857
59	90	237	27		180		24 516

The objective of this program is to contribute towards the development of the Québec film industry.

Maintenance	Rent	Supplies	Other Expenditure	Services	Equipment	Fixed Assets	TRANSFER
		3	5				724
1	3	12			4		
1	3	15	5		4		724

Maintenance	Rent	Supplies	Other Expenditure	Services	Equipment	Fixed Assets	TRANSFER
519	331	1 261	1 447	378	506	2 649	64 622 6 857
519	331	1 261	1 447	378	506	2 649	71 479

	OPERATING – OTHER EXPENDITURE	TRANSFER
	3 533	71 479

AFFAIRES INTERGOUVERNEMENTALES

($ THOUSANDS)

DETAILS OF PROGRAM 1
Summary: page **1**-24

CANADIAN AFFAIRS

	1982-1983		OPERATING – STAFF		– OTHER EXPENDITURE	
ELEMENTS	Authorized Appropriations	Expenditure	Salaries	Other Remuneration	Communications	Services
1. Federal and interprovincial relations	3 441	2 813	1 812	55	401	451
2. Cooperation with other provinces	1 320	1 262	117		259	234
TOTAL FOR THE PROGRAM:	4 761	4 075	1 929	55	660	685

DETAILS OF PROGRAM 2
Summary: page **1**-24

INTERNATIONAL AFFAIRS

1. Representation aboard	15 506	14 082	4 516		2 768	4 203
2. Relations and cooperation with other countries	23 186	19 990	5 616	171	2 762	1 048
TOTAL FOR THE PROGRAM:	38 692	34 072	10 132	171	5 530	5 251

DETAILS OF PROGRAM 3
Summary: page **1**-24

OFFICE FRANCO-QUÉBÉCOIS POUR LA JEUNESSE

1. Recruitment and training of Québec participants	968	968				
2. Organization of French participants' visits	1 053	1 053				
TOTAL FOR THE PROGRAM:	2 021	2 021				

DETAILS OF PROGRAM 4
Summary: page **1**-24

INTERNAL MANAGEMENT AND SUPPORT

1. Administration	2 190	1 892	1 634	31	113	13
2. Administrative support	3 976	3 586	2 832	89	183	263
3. Protocol	910	868	430	6	25	297
TOTAL FOR THE PROGRAM:	7 076	6 346	4 896	126	321	573

TOTAL FOR THE DEPARTMENT'S PROGRAMS: Voted	52 550	46 514	16 957	352	6 511	6 509

	OPERATING – STAFF	– OTHER EXPENDITURE
TOTAL FOR THE DEPARTMENT'S SUPERCATEGORIES:	17 309	14 837

The objective of this program is to maintain and develop relations between the gouvernement du Québec and the other governments of Canada.

				CAPITAL – OTHER EXPENDITURE		TRANSFER
Maintenance	Rent	Supplies	Other Expenditure	Equipment	Fixed Assets	
3	21	33	7	9		21
		1				651
3	21	34	7	9		672

The objective of this program is to implement the constitutional and political responsibilities of the Government on the international scene.

Maintenance	Rent	Supplies	Other Expenditure	Equipment	Fixed Assets	TRANSFER
57	236	370	535	150		1 247
5	34	129	55	19		10 151
62	270	499	590	169		11 398

The objective of this program is to bring two French-speaking communities closer together by enabling young people to know them better through travel-exchange programs.

Maintenance	Rent	Supplies	Other Expenditure	Equipment	Fixed Assets	TRANSFER
						968
						1 053
						2 021

The objective of this program is to plan, administer and coordinate the human, physical and financial resources essential to the management of the department's programs.

Maintenance	Rent	Supplies	Other Expenditure	Equipment	Fixed Assets	TRANSFER
	8	9		9		75
10	24	160	14	5		6
5	20	64	17	4		
15	52	233	31	18		81

Maintenance	Rent	Supplies	Other Expenditure	Equipment	Fixed Assets	TRANSFER
80	343	766	628	196		14 172

	CAPITAL – OTHER EXPENDITURE	TRANSFER
	196	14 172

AFFAIRES MUNICIPALES

($ THOUSANDS)

DETAILS OF PROGRAM 1
Summary: page 1-22

MUNICIPAL ORGANIZATION AND DEVELOPMENT

	1982-1983		OPERATING – STAFF		– OTHER EXPENDITURE	
ELEMENTS	Authorized Appropriations	Expenditure	Salaries	Other Remuneration	Communications	Services
1. Municipal organization and development	17 312	13 305	1 917	442	120	84
2. Commission nationale de l'aménagement	474	352	321		19	1
TOTAL FOR THE PROGRAM:	17 786	13 657	2 238	442	139	85

DETAILS OF PROGRAM 2
Summary: page 1-22

ADMINISTRATIVE AND FINANCIAL ASSISTANCE AND SUPERVISION

1. Supervision of municipal management	4 365	3 776	3 288	238	165	15
2. Financial assistance to municipalities	52 052	45 132				
3. Equalization fund	23 183	23 181				
4. Quasi-judicial services for municipal management	1 897	1 708	1 253	19	119	288
TOTAL FOR THE PROGRAM:	81 497	73 797	4 541	257	284	303

DETAILS OF PROGRAM 3
Summary: page 1-22

REAL ESTATE ASSESSMENT

1. Standardization and technical assistance	12 817	12 304	1 652	213	91	161
2. Compensation in lieu of taxes for government buildings	49 780	49 780				1 478
3. Compensation in lieu of taxes on buildings in the social affairs and education networks	180 834	180 834				
4. Compensation for the ceiling effect of real estate taxes on farmland	10 186	10 186				
5. Quasi-judicial services for real estate assessment	4 030	3 536	2 602	445	225	13
TOTAL FOR THE PROGRAM:	257 647	256 640	4 254	658	316	1 652

The objective of this program is to help municipalities plan their development by providing assistance for reorganization, development and town planning

				CAPITAL – OTHER EXPENDITURE		TRANSFER
Maintenance	Rent	Supplies	Other Expenditure	Equipment	Fixed Assets	
1	4	26		5		10 706
	1	1		9		
1	5	27		14		10 706

The objective of this program is to provide municipalities as well as urban and regional communities with technical assistance and to exercise the supervision required with regard to financial and administrative management as well as to alleviate their tax burden.

2	6	59		3		
						45 132
						23 181
	5	7		17		
2	11	66		20		68 313

The objective of this program is to standardize the preparation of assessment rolls and provide the taxpayers with impartial means of redress should they feel the value of their property has been assessed unfairly.

4	17	154		4		10 008
						48 302
						180 834
						10 186
2	46	87	1	115		
6	63	241	1	119		249 330

AFFAIRES MUNICIPALES

($ THOUSANDS)

DETAILS OF PROGRAM 4
Summary: page **1**-22

GENERAL ADMINISTRATION

	1982-1983		OPERATING – STAFF		– OTHER EXPENDITURE	
ELEMENTS	Authorized Appropriations	Expenditure	Salaries	Other Remuneration	Communications	Services
1. Administration	3 987	3 047	2 247		175	149
2. Management	3 305	2 789	1 842	480	30	49
TOTAL FOR THE PROGRAM:	7 292	5 836	4 089	480	205	198

DETAILS OF PROGRAM 5
Summary: page **1**-22

INSTITUTIONAL ASSISTANCE AND MUNICIPAL REORGANIZATION

1. Municipal organization	939	835	386		17	1
2. Northern and Amerindian affairs	7 469	6 782	247		53	1
3. Central administration and regional bureaus	1 818	1 426	1 170	142	59	42
TOTAL FOR THE PROGRAM:	10 226	9 043	1 803	142	129	44

DETAILS OF PROGRAM 6
Summary: page **1**-8

FINANCIAL ASSISTANCE FOR WATERWORKS AND SEWAGE SYSTEM CONSTRUCTION

TOTAL FOR THE PROGRAM:	56 763	56 017				

DETAILS OF PROGRAM 7
Summary: page **1**-24

FINANCIAL ASSISTANCE TO THE SOCIÉTÉ D'AMÉNAGEMENT DE L'OUTAOUAIS

TOTAL FOR THE PROGRAM:	4 633	4 633				

DETAILS OF PROGRAM 8
Summary: page **1**-26

FIRE PROTECTION

1. Administration and prevention	902	613	554		18	15
2. Assistance to municipalities	1 913	1 673	564	20	28	19
TOTAL FOR THE PROGRAM:	2 815	2 286	1 118	20	46	34

TOTAL FOR THE DEPARTMENT'S PROGRAM: Voted	438 659	421 909	18 043	1 999	1 119	2 316

	OPERATING – STAFF	– OTHER EXPENDITURE
TOTAL FOR THE DEPARTMENT'S SUPERCATEGORIES:	20 042	4 300

The objective of this program is to plan, administer and coordinate the human, physical and financial resources essential to the management of the department's programs.

				CAPITAL – OTHER EXPENDITURE		TRANSFER
Maintenance	Rent	Supplies	Other Expenditure	Equipment	Fixed Assets	
	5	23	1	3		444
10	186	173	5	14		
10	191	196	6	17		444

The objective of this program is to provide local communities with assistance and to help them plan the reorganization and sharing of municipal services.

						431
		1		3		6 477
		9	1	3		
		10	1	6		6 908

The objective of this program is to facilitate the construction of waterworks and sewage systems in municipalities lacking sufficient financial resources.

						56 017

The objective of this program is to promote the economic development of the Outaouais region by providing it with industrial, commercial, recreational and tourist facilities.

						4 633

The objective of this program is to prevent and reduce loss of life and property by fire, through technical and financial assistance.

		24	2			
1	1			3		1 037
1	1	24	2	3		1 037

20	271	564	10	179		397 388

	CAPITAL – OTHER EXPENDITURE	TRANSFER
	179	397 388

AFFAIRES SOCIALES

($ THOUSANDS)

DETAILS OF PROGRAM 1
Summary: page **1**-18

LOCAL COMMUNITY SERVICE CENTRE SERVICES

	1982-1983		OPERATING – STAFF		– OTHER EXPENDITURE	
ELEMENTS	Authorized Appropriations	Expenditure	Salaries	Other Remuneration	Communications	Services
1. Operating expenditure	180 371	174 922				
Permanent[1]	12 560	8 992				
2. Debt service	2 624	2 591				
3. Rent, equipment and renovations	8 717	8 717				
TOTAL FOR THE PROGRAM:	204 272	195 222				

[1] Act respecting Government and Public Employees Retirement Plan, R.S.Q., c. R-10 and amendments.

DETAILS OF PROGRAM 2
Summary: page **1**-18

SUPPORT FOR VOLUNTEER ORGANIZATIONS

	1982-1983		OPERATING – STAFF		– OTHER EXPENDITURE	
ELEMENTS	Authorized Appropriations	Expenditure	Salaries	Other Remuneration	Communications	Services
1. Promotion and service agencies	7 369	7 369				
2. Home assistance agencies	3 653	3 653				
TOTAL FOR THE PROGRAM:	11 022	11 022				

DETAILS OF PROGRAM 3
Summary: page **1**-18

HOSPITAL CENTRE SERVICES

	1982-1983		OPERATING – STAFF		– OTHER EXPENDITURE	
ELEMENTS	Authorized Appropriations	Expenditure	Salaries	Other Remuneration	Communications	Services
1. Operating expenditure	2 749 946	2 725 572	1 550	44	6	3
Permanent[2]	232 107	229 546				
Permanent[3]	717 000	668 570				
2. Debt service	73 880	73 880				
3. Rent, equipment and renovation	11 898	11 898				
TOTAL FOR THE PROGRAM:	3 784 831	3 709 466	1 550	44	6	3

[2] Act respecting the Government and Public Employees Retirement Plan, R.S.Q., c. R-10 and amendments.

[3] Act respecting the Régie de l'assurance-maladie du Québec, R.S.Q., c. R-5 and amendments.

The objective of this program is to ensure the availability of basic services in the field of health and social rehabilitation to individuals, groups and the local community.

				CAPITAL – OTHER EXPENDITURE		TRANSFER
Maintenance	Rent	Supplies	Other Expenditure	Equipment	Fixed Assets	
						174 922
						8 992
						2 591
						8 717
						195 222

The objective of this program is to encourage the participation of volunteer groups whose services contribute to the carrying out of health and social services programs.

Maintenance	Rent	Supplies	Other Expenditure	Equipment	Fixed Assets	TRANSFER
						7 369
						3 653
						11 022

The objective of this program is to make available to the ill the short-term or extended care required by their condition, and to provide detection and prevention services.

Maintenance	Rent	Supplies	Other Expenditure	Equipment	Fixed Assets	TRANSFER
6		67	15	1		2 723 880
						229 546
						668 570
						73 880
						11 898
6		67	15	1		3 707 774

AFFAIRES SOCIALES

($ THOUSANDS)

DETAILS OF PROGRAM 4
Summary: page **1**-18

SOCIAL SERVICES CENTRE SERVICES

	1982-1983		OPERATING – STAFF		– OTHER EXPENDITURE	
ELEMENTS	Authorized Appropriations	Expenditure	Salaries	Other Remuneration	Communications	Services
1. Operating expenditures	255 689	249 398				
Permanent[4]	14 274	12 117				
2. Debt service	48	45				
3. Rent, equipment and renovation	15 016	15 016				
TOTAL FOR THE PROGRAM:	285 027	276 576				

[4] Act respecting the Government and Public Employees Retirement Plan, R.S.Q., c. R-10 and amendments

DETAILS OF PROGRAM 5
Summary: page **1**-18

LODGING CENTRE SERVICES

1. Operating expenditures	307 420	304 028				
Permanent[5]	26 804	24 865				
2. Debt service	41 246	41 234				
3. Rent, equipment and renovation	13 261	13 259				
TOTAL:	388 731	383 386				

[5] Act respecting the Government and Public Employees Retirement Plan, R.S.Q., c. R-10 and amendments.

DETAILS OF PROGRAM 6
Summary: page **1**-18

REHABILITATION CENTRE SERVICES

1. Operating expenditures	478 441	466 143				
Permanent[6]	29 414	18 350				
2. Debt service	9 125	9 123				
3. Rent, equipment and renovation	15 000	14 576				
TOTAL:	531 980	508 192				

[6] Act respecting the Government and Public Employees Retirement Plan, R.S.Q., C.R. 10 and amendments.

The objective of this program is to provide consultation services and services designed to ensure the protection of children, adolescents, the handicapped and the elderly and to develop or restore their self-reliance.

				CAPITAL – OTHER EXPENDITURE		TRANSFER
Maintenance	Rent	Supplies	Other Expenditure	Equipment	Fixed Assets	
						249 398
						12 117
						45
						15 016
						276 576

The objective of this program is to provide, to the extent feasible, normal living conditions for adults and elderly persons deprived of them.

						304 028
						24 865
						41 234
						13 259
						383 386

The objective of this program is to promote the rehabilitation of certain children by providing them with in-patient services adapted to their needs; its objective is also to enable handicapped adults to take part in activities to facilitate their return to normal life.

						466 143
						18 350
						9 123
						14 576
						508 192

AFFAIRES SOCIALES

($ THOUSANDS)

DETAILS OF PROGRAM 7
Summary: page **1**-20

COORDINATION OF RESEARCH

	1982-1983		OPERATING – STAFF		– OTHER EXPENDITURE	
ELEMENTS	Authorized Appropriations	Expenditure	Salaries	Other Remuneration	Communications	Services
1. Fonds de la recherche en santé du Québec	19 329	19 329				
Permanent[7]	1 004	592				
2. Socio-economic research	1 450	1 420				32
TOTAL FOR THE PROGRAM:	21 783	21 341				32

---

[7] Act respecting the Government and Public Employees Retirement Plan, R.S.Q., c. R-10 and amendments.

DETAILS OF PROGRAM 8
Summary: page **1**-20

REGIONAL AND NATIONAL COORDINATION

1. Coordination and concerted action on the part of regional councils	16 241	16 220				
Permanent[8]	791	1 192				
2. Subsidies to other organizations	25 528	24 619				
TOTAL FOR THE PROGRAM:	42 560	42 031				

---

[8] Act respecting the Government and Public Employees Retirement Plan, R.S.Q., c. R-10 and amendments.

The objective of this program is to encourage the acquisition of the knowledge required for defining and implementing health and social service programs.

				CAPITAL – OTHER EXPENDITURE		TRANSFER
Maintenance	Rent	Supplies	Other Expenditure	Equipment	Fixed Assets	
						19 329
						592
						1 388
						21 309

The objective of this program is to enable the public to help define its needs and to ensure the coordination of the development of health services and social services.

Maintenance	Rent	Supplies	Other Expenditure	Equipment	Fixed Assets	TRANSFER
						16 220
						1 192
						24 619
						42 031

AFFAIRES SOCIALES

($ THOUSANDS)

PROGRAM 9
Summary: page 1-20

ADMINISTRATION AND MANAGEMENT

	1982-1983		OPERATING – STAFF		– OTHER EXPENDITURE	
ELEMENTS	Authorized Appropriations	Expenditure	Salaries	Other Remuneration	Communications	Services
1. Top-level administration	11 870	10 063	6 996	236	679	1 977
Permanent[9]		190				
Permanent[10]		7				
2. Conseil des affaires sociales et de la famille	652	516	437		11	57
3. Administration	11 735	10 509	8 494	213	163	254
4. Health programs	12 958	11 790	10 996	248	352	186
5. Social services programs	10 954	9 742	9 120	225	320	67
6. Labour relations	4 735	4 174	3 512	43	169	448
TOTAL FOR THE PROGRAM:	52 904	46 991	39 555	965	1 694	2 989

[9] Act respecting the Ministère du Revenu, R.S.Q., c. M-31 and amendments.

[10] Financial Administration Act, R.S.Q., c. A-6 and amendments.

DETAILS OF PROGRAM 10
Summary: page 1-20

ADMINISTRATION AND MANAGEMENT OF THE OFFICE DES SERVICES DE GARDE À L'ENFANCE*

* Appropriations for this program were transferred to the Conseil exécutif on April 1, 1982. See page 1-100.

TOTAL FOR THE DEPARTMENT'S PROGRAM:						
Voted	4 289 156	4 229 806	41 105	1 009	1 700	3 024
Permanent	1 033 954	964 421				
	5 323 110	5 194 227	41 105	1 009	1 700	3 024

	OPERATING – STAFF	– OTHER EXPENDITURE
TOTAL FOR THE DEPARTMENT'S SUPERCATEGORIES:	42 114	6 407

The objective of this program is to provide the department with the resources and services required to establish, implement and supervise its health and social services programs.

				CAPITAL – OTHER EXPENDITURE		TRANSFER
Maintenance	Rent	Supplies	Other Expenditure	Equipment	Fixed Assets	
3	7	131	9	25		
			190			
			7			
1	8	2				
145	160	886	26	168		
			8			
	1		9			
			2			
149	176	1 019	251	193		

The objective of this program is to provide financial assistance for families with children needing day-care and to develop day-care facilities.

155	176	1 086	69	194		4 181 288
			197			964 224
155	176	1 086	266	194		5 145 512
				CAPITAL – OTHER EXPENDITURE		TRANSFER
				194		5 145 512

AGRICULTURE, PÊCHERIES ET ALIMENTATION

($ THOUSANDS)

DETAILS OF PROGRAM 1
Summary: page **1**-8

PLANNING, RESEARCH AND INSTRUCTION

	1982-1983		OPERATING – STAFF		– OTHER EXPENDITURE	
ELEMENTS	Authorized Appropriations	Expenditure	Salaries	Other Remuneration	Communications	Services
1. Planning and economic studies	3 712	3 133	1 856	225	138	92
2. Agricultural research	12 294	11 345	5 612	914	233	223
3. Instruction in farming techniques	12 115	11 075	7 009	1 035	106	443
TOTAL FOR THE PROGRAM:	28 121	25 553	14 477	2 174	477	758

DETAILS OF PROGRAM 2
Summary: page **1**-8

FARM FINANCING

1. Internal management and support	10 208	9 005	8 103	247	373	42
Permanent[1]		3				
2. Farm credit	3	3				
Permanent[2]	7 915	8 407				
3. Farm credit provided by private institutions	104 350	94 919				
4. Farm improvement	5 200	4 189				
Permanent[3]	100	287				
5. Production assistance						
Permanent[4]	100	25				
6. Special assistance	1 327	763				
Permanent[5]	3					
7. Farm loans	4 200	3 823				
8. Development of farming operations	12 500	11 470				
9. Land redevelopment	2 057	1 274	275	410	31	6
TOTAL FOR THE PROGRAM:	147 963	134 168	8 378	657	404	48

[1] Act to promote the establishment of young farmers, 1982, c. 29.
[2] Farm Credit Act, R.S.Q., c. C-75 and amendments.
[3] Act to promote farm improvement, R.S.Q., c. A-18 and amendments.
[4] Act to promote credit to farm producers, R.S.Q., c. C-77 and amendments.
[5] Act to promote special credit to agricultural producers during critical periods, R.S.Q., c. C-79 and amendments.

The objective of this program is to orient the development of agriculture according to the needs of the milieu, to solve problems by means of reseach and to train competant manpower for agriculture.

				CAPITAL – OTHER EXPENDITURE				TRANSFER
Maintenance	Rent	Supplies	Other Expenditure	Services	Supplies	Equipment	Fixed Assets	
2		11	6			12		791
136	133	1 102	9	4		409	5	2 565
327	57	844	18	3	16	167		1 050
465	190	1 957	33	7	16	588	5	4 406

The objective of this program is to promote profitability of farm operations by procuring adequate financing for them.

7	61	114	7			51		
								3
								3
								8 407
								94 919
								4 189
								287
								25
								763
								3 823
								11 470
	9	7	1				3	532
7	70	121	8			51	3	124 421

AGRICULTURE, PÊCHERIES ET ALIMENTATION

($ THOUSANDS)

DETAILS OF PROGRAM 3
Summary: page 1-8

FARM PRODUCTION ASSISTANCE

	1982-1983		OPERATING – STAFF		– OTHER EXPENDITURE	
ELEMENTS	Authorized Appropriations	Expenditure	Salaries	Other Remuneration	Communications	Services
1. Improvement of production	45 987	39 447	6 998	925	700	722
2. Land improvement, soil purification and water conservation	50 262	44 462	1 555	234	121	398
3. Farm employment support	4 145	2 915				
4. Administration and regional services	33 957	28 806	22 571	3 240	2 220	21
TOTAL FOR THE PROGRAM:	134 351	115 630	31 124	4 399	3 041	1 141

DETAILS OF PROGRAM 4
Summary: page 1-8

FARM INSURANCE

1. Crop insurance	6 190	6 190				
2. Farm income stabilization insurance	32 666	32 638				
3. Internal management and support	6 817	6 637	2 558	255	265	3 271
TOTAL FOR THE PROGRAM:	45 673	45 465	2 558	255	265	3 271

DETAILS OF PROGRAM 5
Summary: page 1-8

FOOD PRODUCE MARKETING

1. Development of processing firms[6]	11 189	3 898	1 350	16	118	24
Permanent[7]	45	45				
2. Development of markets	18 461	14 702	1 590	114	168	112
Permanent[8]	55	58				
3. Product quality control	20 606	18 986	10 682	314	1 400	202
TOTAL FOR THE PROGRAM:	50 356	37 689	13 622	444	1 686	338

[6] Not including $ 300 000 to authorized appropriations and expenditure, for loans.

[7] An Act to promote the development and modernization of regional dairies, R.S.Q., c. A-19.

[8] Agricultural Societies Act, R.S.Q., c. S-25 and amendments.

This objective of this program is to improve crop and livestock yield, to ensure sufficient agricultural manpower and to diversify production according to available possibilities.

				CAPITAL – OTHER EXPENDITURE		TRANSFER
Maintenance	Rent	Supplies	Other Expenditure	Equipment	Fixed Assets	
65	86	837	22	316	115	28 661
4	778	127	6	42		41 197
						2 915
43	212	311	61	127		
112	1 076	1 275	89	485	115	72 773

The objective of this program is to compensate for crop yield losses and to guarantee farm producers an annual income under certain conditions.

Maintenance	Rent	Supplies	Other Expenditure	Equipment	Fixed Assets	TRANSFER
						6 190
						32 638
25	56	97	6	104		
25	56	97	6	104		38 828

The objective of this program is to promote the development of the secondary food produce sector, to develop domestic and foreign markets and to guarantee producers fair prices and consumers quality products.

Maintenance	Rent	Supplies	Other Expenditure	Equipment	Fixed Assets	TRANSFER
		1	8			2 381
						45
2	28	19	7			12 662
						58
14	54	356	24	572		5 368
16	82	376	39	572		20 514

AGRICULTURE, PÊCHERIES ET ALIMENTATION

($ THOUSANDS)

DETAILS OF PROGRAM 6
Summary: page **1**-8

RÉGIE DES MARCHÉS AGRICOLES DU QUÉBEC

	1982-1983		OPERATING – STAFF		– OTHER EXPENDITURE	
ELEMENTS	Authorized Appropriations	Expenditure	Salaries	Other Remuneration	Communications	Services
TOTAL:	1 647	1 488	1 206	56	142	59

DETAILS OF PROGRAM 7
Summary: page **1**-8

FARM LAND MANAGEMENT

	1982-1983		OPERATING – STAFF		– OTHER EXPENDITURE	
ELEMENTS	Authorized Appropriations	Expenditure	Salaries	Other Remuneration	Communications	Services
1. Commission de la protection du territoire	4 767	4 630	2 150	1 845	243	162
2. Preservation of land	1 404	1 261	937	228	25	52
3. Contribution towards school and municipal real estate taxes on farms	19 841	19 841				
TOTAL FOR THE PROGRAM:	26 012	25 732	3 087	2 073	268	214

DETAILS OF PROGRAM 8
Summary: page **1**-8

INTERNAL MANAGEMENT AND SUPPORT

	1982-1983		OPERATING – STAFF		– OTHER EXPENDITURE	
ELEMENTS	Authorized Appropriations	Expenditure	Salaries	Other Remuneration	Communications	Services
1. Administration	1 784	1 620	1 546	15	58	
2. Administrative and technical support	16 023	13 777	9 186	774	800	682
Permanent[9]		3				
TOTAL FOR THE PROGRAM:	17 807	15 400	10 732	789	858	682

---

[9] Financial Administration Act, R.S.Q., c. A-6 and amendments.

The objective of this program is to supervise, coordinate and improve the marketing of farm products as well as to strengthen the producer's bargaining power.

				CAPITAL – OTHER EXPENDITURE		TRANSFER
Maintenance	Rent	Supplies	Other Expenditure	Equipment	Fixed Assets	
2	2	16	3	2		

The objective of this program is to preserve farm land for agricultural purposes.

Maintenance	Rent	Supplies	Other Expenditure	Equipment	Fixed Assets	TRANSFER
10	44	151	2	23		
		16	2		1	
						19 841
10	44	167	4	23	1	19 841

The objective of this program is to plan, administer and coordinate the human, physical and financial resources necessary to the management of the Department's programs.

Maintenance	Rent	Supplies	Other Expenditure	Equipment	Fixed Assets	TRANSFER
			1			
297	390	1 354	59	235		
			3			
297	390	1 354	63	235		

AGRICULTURE, PÊCHERIES ET ALIMENTATION

($ THOUSANDS)

DETAILS OF PROGRAM 9
Summary: page **1**-8

RÉGIE DES GRAINS

	1982-1983		OPERATING – STAFF		– OTHER EXPENDITURE	
ELEMENTS	Authorized Appropriations	Expenditure	Salaries	Other Remuneration	Communications	Services
TOTAL FOR THE PROGRAM:	1 064	586	424	28	34	19

DETAILS OF PROGRAM 10
Summary: page **1**-10

DEVELOPMENT OF MARITIME FISHERIES

	1982-1983		OPERATING – STAFF		– OTHER EXPENDITURE	
ELEMENTS	Authorized Appropriations	Expenditure	Salaries	Other Remuneration	Communications	Services
1. Management of resources, development and administration	11 135	9 992	5 095	1 060	595	190
2. Contribution towards exploitation of the resource	8 729	5 125	598	2	151	280
3. Contribution towards processing of the resource[10]	6 579	5 194	2 168	1 170	121	35
TOTAL FOR THE PROGRAM:	26 443	20 311	7 861	2 232	867	505

[10] Not including $ 898 531 to authorized appropriations and expenditure, for loans.

	1982-1983		OPERATING – STAFF		– OTHER EXPENDITURE	
	Authorized Appropriations	Expenditure	Salaries	Other Remuneration	Communications	Services
TOTAL FOR THE DEPARTMENT'S PROGRAMS:						
Voted	471 219	413 194	93 469	13 107	8 042	7 035
Permanent	8 218	8 828				
	479 437	422 022	93 469	13 107	8 042	7 035

	OPERATING – STAFF	– OTHER EXPENDITURE
TOTAL FOR THE DEPARTMENT'S SUPERCATEGORIES:	106 576	26 158

The objective of this program is primarily to promote an improvement in the quality of grain used in Québec.

				CAPITAL – OTHER EXPENDITURE				TRANSFER
Maintenance	Rent	Supplies	Other Expenditure	Services	Supplies	Equipment	Fixed Assets	
	7	27	25			22		

The objective of this program is to orient the development of maritime fishries and to provide industries and workers with financial assistance, services and support equipment liable to improve production in this sector.

384	327	625	17	48		1 601	50	
16	2	463	2	352	5	43	24	3 187
123	12	597	2			19	2	945
523	341	1 685	21	400	5	1 663	76	4 132

1 457	2 258	7 075	288 3	407	21	3 745	200	276 090 8 825
1 457	2 258	7 075	291	407	21	3 745	200	284 915

	CAPITAL – OTHER EXPENDITURE	TRANSFER
	4 373	284 915

ASSEMBLÉE NATIONALE

($ THOUSANDS)

DETAILS OF PROGRAM 1
Summary: page 1-20

STATUTORY AND POLITICAL SUPPORT SERVICES

	1982-1983		OPERATING – STAFF		– OTHER EXPENDITURE	
ELEMENTS	Authorized Appropriations	Expenditure	Salaries	Other Remuneration	Communications	Services
1. Members' salaries and allowances	2 988	2 853	2 853			
Permanent[1]	12 184	12 022	5 546	3 605	1 230	199
2. Research services	375	374		194	47	100
3. Salaries of the Conseil exécutif						
Permanent[2]	912	854	854			
4. Political offices	3 046	2 852	2 588	3	163	39
TOTAL FOR THE PROGRAM:	19 505	18 955	11 841	3 802	1 440	338

[1] Legislature Act, R.S.Q., c. L-1 and amendments.

[2] Executive Power Act, R.S.Q., c. E-18 and amendments.

DETAILS OF PROGRAM 2
Summary: page 1-20

PARLIAMENTARY SERVICES

ELEMENTS	Authorized Appropriations	Expenditure	Salaries	Other Remuneration	Communications	Services
1. Sergeant-at-arms	2 960	2 905	2 714	145	9	6
2. Committee secretariat	562	493	398	63	14	11
3. Library of the Legislature	2 717	2 606	2 105	154	13	150
4. Parliamentary relations	369	333	216		29	87
5. Legislation	1 087	949	545	24	346	29
6. Services to citizens	688	645	382	117	87	2
TOTAL FOR THE PROGRAM:	8 383	7 931	6 360	503	498	285

DETAILS OF PROGRAM 3
Summary: page 1-20

MEDIA

ELEMENTS	Authorized Appropriations	Expenditure	Salaries	Other Remuneration	Communications	Services
1. Publishing and the Journal of Debates	2 966	2 723	1 712	318	299	6
2. Broadcasting of debates	1 836	1 606	1 045	295	6	13
TOTAL FOR THE PROGRAM:	4 802	4 329	2 757	613	305	19

The objective of this program is to guarantee payment of the salaries and allowances of the members of the Assemblée nationale and to grant the necessary resources to the political offices and to the parties' research services.

				CAPITAL – OTHER EXPENDITURE		
Maintenance	Rent	Supplies	Other Expenditure	Communications	Services	Equipment
	1 442					
3	15	15				
3		56				
6	1 457	71				

The objective of this program is to assist the Members in the exercise of their duties as legislators and to promote the various aspects of the Assemblée national as a living institution.

		31				
		7				
2	8	145	17			12
		1				
		5				
1		35	4	1	1	15
3	8	224	21	1	1	27

The objective of this program is to guarantee the dissemination of information about the Assemblée nationale.

92	192	82				22
7	2	102				136
99	194	184				158

ASSEMBLÉE NATIONALE
($ THOUSANDS)

DETAILS OF PROGRAM 4
Summary: page **1**-20

INTERNAL MANAGEMENT AND SUPPORT

	1982-1983		OPERATING – STAFF		– OTHER EXPENDITURE	
ELEMENTS	Authorized Appropriations	Expenditure	Salaries	Other Remuneration	Communications	Services
1. Administration and management	3 744	3 625	3 109	193	192	80
2. Personnel and financial services	1 081	1 052	884	116	2	35
3. Technical and ancillary services	1 073	1 060	640	110	1	13
4. Restaurant services	1 410	1 382	478	360		13
TOTAL FOR THE PROGRAM:	7 308	7 119	5 111	779	195	141

DETAILS OF PROGRAM 5
Summary: page **1**-20

THE PUBLIC PROTECTOR

TOTAL FOR THE PROGRAM:	1 345	1 251	1 113	31	51	4

DETAILS OF PROGRAM 6
Summary: page **1**-20

THE AUDITOR-GENERAL

TOTAL FOR THE PROGRAM:	6 454	6 206	5 693	52	140	234

TOTAL FOR THE DEPARTMENT'S PROGRAMS:						
Voted	34 701	32 915	26 475	2 175	1 399	822
Permanent	13 096	12 876	6 400	3 605	1 230	199
	47 797	45 791	32 875	5 780	2 629	1 021

	OPERATING – STAFF	– OTHER EXPENDITURE
TOTAL FOR THE DEPARTMENT'S SUPERCATEGORIES:	38 655	6 872

The objective of this program is to plan, administer and coordinate the human, physical and financial resources essential to the management of the Assemblée nationale programs.

				CAPITAL – OTHER EXPENDITURE		
Maintenance	Rent	Supplies	Other Expenditure	Communications	Services	Equipment
		16				35
		5	6			4
9		285				2
3	24	495	4			5
12	24	801	10			46

The objective of this program is to enable the Public Protector to consider and appraise citizens' complaints as regards government administration.

1	8	23	1			19

The objective of this program is to audit after payment, the financial transactions of the departments and several government enterprises and to report the results of the examination to the Assemblée nationale.

1	33	18	23			12

122	282 1 442	1 321	55	1	1	262
122	1 724	1 321	55	1	1	262

CAPITAL – OTHER EXPENDITURE
264

COMMERCE EXTÉRIEUR

($ THOUSANDS)

DETAILS OF PROGRAM 1
Summary: page **1**-10

DEVELOPMENT OF EXTERNAL TRADE

ELEMENTS	1982-1983		OPERATING – STAFF		– OTHER EXPENDITURE	
	Authorized Appropriations	Expenditure	Salaries	Other Remuneration	Communications	Services
TOTAL FOR THE PROGRAM: Permanent[1]	7 500[2]	4 783	974	36	563	378

[1] Act respecting the Ministère du Commerce extérieur, S.Q., 1982, c. 50

[2] Appropriations authorized by O.C. 64-83 and 65-83

TOTAL FOR THE PROGRAM:	Authorized Appropriations	Expenditure	Salaries	Other Remuneration	Communications	Services
Permanent	7 500	4 783	974	36	563	378

	OPERATING – STAFF	– OTHER EXPENDITURE
TOTAL FOR THE DEPARTMENT'S SUPERCATEGORIES:	1 010	1 064

The objective of this program is to promote the expansion of markets for goods and services produced in Québec, to encourage the making of industrial agreements with foreign partners and to coordinate the economic and commercial activities of departments and public enterprises outside Québec.

				CAPITAL – OTHER EXPENDITURE		TRANSFER
Maintenance	Rent	Supplies	Other Expenditure	Equipment	Fixed Assets	
4	11	55	53	39		2 670
4	11	55	53	39		2 670

	CAPITAL – OTHER EXPENDITURE	TRANSFER
	39	2 670

COMMISSION ADMINISTRATIVE DU RÉGIME DE RETRAITE

($ THOUSANDS)

DETAILS OF PROGRAM 1
Summary: page **1**-22

SUPERANNUATION PLANS AND PUBLIC OFFICERS OR EMPLOYEES GROUP LIFE INSURANCE

	1982-1983		OPERATING – STAFF		– OTHER EXPENDITURE	
ELEMENTS	Authorized Appropriations	Expenditure	Salaries	Other Remuneration	Communications	Services
1. Civil Service Superannuation Plan	149 789	141 244	141 244			
2. Pension Coverage for Certain Teachers Permanent[1]	1 307	1 266				
3. Government and Public Employees Retirement Plan Permanent[2]	99 211	87 987	87 987			
4. Public Officers or Employees Group Life Insurance	8 729	6 909	2 455			
5. Administration	11 756	10 340	9 439	47	238	274
Permanent[2]	207	645				
TOTAL FOR THE PROGRAM:	270 999	248 391	241 125	47	238	274

---

[1] Act respecting pension coverage for certain teachers, 1978, C. 16.

[2] Act respecting the Government and Public Employees Retirement Plan, R.S.Q., c. R-10 and amendments.

DETAILS OF PROGRAM 2
Summary: page **1**-14

TEACHERS PENSION PLAN

1. Current service	122 821	117 768				
2. Previous service	242 207	242 207				
TOTAL FOR THE PROGRAM:	365 028	359 975				

TOTAL FOR THE COMMISSION'S PROGRAMS:						
Voted	535 302	518 468	153 138	47	238	274
Permanent	100 725	89 898	87 987			
	636 027	608 366	241 125	47	238	274

	OPERATING – STAFF	– OTHER EXPENDITURE
TOTAL FOR THE COMMISSION'S SUPERCATEGORIES:	241 172	1 482

The object of this program is to administer the pension plans and pay group life insurance of public officers or employees.

				CAPITAL – OTHER EXPENDITURE		TRANSFER
Maintenance	Rent	Supplies	Other Expenditure	Equipment	Fixed Assets	
						1 266
						4 454
15	118	175	17	17		
			645			
15	118	175	662	17		5 720

The objective of this program is to defray the cost of the government contribution to the Teachers Pension Plan.

Maintenance	Rent	Supplies	Other Expenditure	Equipment	Fixed Assets	TRANSFER
						117 768
						242 207
						359 975

Maintenance	Rent	Supplies	Other Expenditure	Equipment	Fixed Assets	TRANSFER
15	118	175	17	17		364 429
			645			1 266
15	118	175	662	17		365 695

CAPITAL – OTHER EXPENDITURE	TRANSFER
17	365 695

COMMUNAUTÉS CULTURELLES ET IMMIGRATION

($ THOUSANDS)

DETAILS OF PROGRAM 1
Summary: page **1**-12

CULTURAL COMMUNITIES AND IMMIGRATION

ELEMENTS	1982-1983 Authorized Appropriations	Expenditure	OPERATING – STAFF Salaries	Other Remuneration	– OTHER EXPENDITURE Communications	Services
1. Committee to implement the plan of action for cultural communities	437	288	31	233	9	7
2. Cultural communities	1 381	1 192	19	44	2	34
3. Recruitment and selection of immigrants	4 086	3 637	3 374	63	157	42
4. Immigrant adaptation	14 566	13 926	6 574	3 255	55	1 661
5. Administration and internal management	5 522	4 758	2 926	283	280	334
TOTAL FOR THE PROGRAM:	25 992	23 801	12 924	3 878	503	2 078

DETAILS OF PROGRAM 2
Summary: page **1**-14

CHARTE DE LA LANGUE FRANÇAISE

1. Office de la langue française	10 474	8 371	5 845	878	278	664
2. Commission de surveillance de la langue française	942	659	551	52	23	2
3. Conseil de la langue française	1 708	1 274	649	46	101	415
4. Commission d'appel de francisation des entreprises	130	52	52			
5. Commission de toponymie	1 002	870	482	147	64	141
TOTAL FOR THE PROGRAM:	14 256*	11 226	7 579	1 123	466	1 222

*The amount of $ 14 255 940 was transferred from the ministère de l'Éducation for the period from September 9 to March 31, 1963, under section 9 of the Executive Power Act (R.S.Q., c. E-18 and amendments) and Order in Council 2016-82.

TOTAL FOR THE DEPARTMENT'S PROGRAMS: Voted	40 248	35 027	20 503	5 001	969	3 300

	OPERATING – STAFF	– OTHER EXPENDITURE
TOTAL FOR THE DEPARTMENT'S SUPERCATEGORIES:	25 504	5 153

The objective of this program is to guarantee the fulfilment of the cultural communities and their total involvement in Québec society, and the recruitment, selection and adaptation of immigrants.

				CAPITAL – OTHER EXPENDITURE			TRANSFER
Maintenance	Rent	Supplies	Other Expenditure	Services	Equipment	Fixed Assets	
	2	5	1				
							1 093
		1					
1	30	89	5		22		2 234
19	106	169	24		66		551
20	138	264	30		88		3 878

The objective of this program is to ensure the propagation, development, quality and respect of French in all sectors of activity.

Maintenance	Rent	Supplies	Other Expenditure	Services	Equipment	Fixed Assets	TRANSFER
35	144	158	19		116		234
	6	6	1		18		
	17	19	1		1		25
	7	17	2		10		
35	174	200	23		145		259

Maintenance	Rent	Supplies	Other Expenditure	Services	Equipment	Fixed Assets	TRANSFER
55	312	464	53		233		4 137

	CAPITAL – OTHER EXPENDITURE	TRANSFER
	233	4 137

COMMUNICATIONS

($ THOUSANDS)

DETAILS OF PROGRAM 1
Summary: page **1**-24

INTERNAL MANAGEMENT AND SUPPORT

	1982-1983		OPERATING – STAFF		– OTHER EXPENDITURE	
ELEMENTS	Authorized Appropriations	Expenditure	Salaries	Other Remuneration	Communications	Services
1. Administration	1 638	1 464	1 053	14	85	88
2. Administrative and technical support	2 603	2 303	1 711	510	19	14
TOTAL FOR THE PROGRAM:	4 241	3 767	2 764	524	104	102

DETAILS OF PROGRAM 2
Summary: page **1**-24

GOVERNMENT INFORMATION AND PUBLICATIONS

1. Communications media	4 603	4 248	3 175	172	120	403
2. Communication-Québec	7 488	7 228	4 700	178	277	245
3. Government publications	5 362	5 015	3 674	167	275	317
4. Official publications	1 032	883	287	18	489	
5. Printing under government control	6 530	6 240	3 517	3	14	2
6. Coordinating agency	7 312	6 882			6 882	
7. Revolving fund[1]						
TOTAL FOR THE PROGRAM:	32 327	30 496	15 353	538	8 057	967

[1] Not including $ 2 500 000 in advances to authorized appropriations and expenditure.

DETAILS OF PROGRAM 3
Summary: page **1**-24

BUREAU CENTRAL DE L'INFORMATIQUE

1. Interdepartmental coordination	1 690	1 479	811	62	31	64
2. Systems development and operation	12 937	11 754	5 362	206	27	1 368
TOTAL FOR THE PROGRAM:	14 627	13 233	6 173	268	58	1 432

DETAILS OF PROGRAM 4
Summary: page **1**-24

GOVERNMENT COMMUNICATIONS NETWORKS AND FACILITIES

1. Communication service	46 213	44 371			42 376	30
2. Internal management	5 533	4 965	4 086	210	151	195
TOTAL FOR THE PROGRAM:	51 746	49 336	4 086	210	42 527	225

The objective of this program is to plan, administer and coordinate the human, physical and financial resources essential to the management of the department's programs.

				CAPITAL – OTHER EXPENDITURE			TRANSFER
Maintenance	Rent	Supplies	Other Expenditure	Services	Equipment	Fixed Assets	
	24	44	3		3		150
8	4	31	2		4		
8	28	75	5		7		150

The objective of this program is to inform the public of the government's programs, activities and services, and to help the government departments and agencies, on request, with the publishing and execution of their information and publicity programs.

21	38	207	5		107		
26	70	164	7		79		1 482
20	75	368	20		99		
		7	2		80		
145	639	1 441	1		478		
212	822	2 187	35		843		1 482

The objective of this program is to ensure coordination of the development and operation of data-processing services to the departments.

5	12	11	4		4		475
171	3 569	859	34		158		
176	3 581	870	38		162		475

The objective of this program is to plan, coordinate and supervise the acquisition, establishment and utilization of communications facilities by the government, and from certain standpoints, by public agencies.

825	40	145			955		
48	24	107	9		135		
873	64	252	9		1 090		

COMMUNICATIONS

($ THOUSANDS)

DETAILS OF PROGRAM 5
Summary: page **1**-12

DEVELOPMENT OF COMMUNICATIONS AND POLICIES

	1982-1983		OPERATING – STAFF		– OTHER EXPENDITURE	
ELEMENTS	Authorized Appropriations	Expenditure	Salaries	Other Remuneration	Communications	Services
1. Planning and network development	1 234	1 044	799	62	28	121
2. Planning of media development	3 991	3 690	922	44	40	140
3. Research	915	742	245	71	10	132
TOTAL FOR THE PROGRAM:	6 140	5 476	1 966	177	78	393

DETAILS OF PROGRAM 6
Summary: page **1**-12

RÉGIE DES SERVICES PUBLICS

	Authorized Appropriations	Expenditure	Salaries	Other Remuneration	Communications	Services
TOTAL FOR THE PROGRAM:	2 469	2 013	1 840	40	51	23

DETAILS OF PROGRAM 7
Summary: page **1**-14

SOCIÉTÉ DE RADIO-TÉLÉVISION DU QUÉBEC

	Authorized Appropriations	Expenditure	Salaries	Other Remuneration	Communications	Services
TOTAL FOR THE PROGRAM:	51 461	50 361				

DETAILS OF PROGRAM 8
Summary: page **1**-12

COMMISSION D'ACCÈS À L'INFORMATION

	Authorized Appropriations	Expenditure	Salaries	Other Remuneration	Communications	Services
TOTAL FOR THE PROGRAM: Permanent[2]		38	22	4	4	2

---

[2] An Act respecting access to public documents and the protection of personal information, 1982, c. 30.

TOTAL FOR THE DEPARTMENT'S PROGRAMS:	Authorized Appropriations	Expenditure	Salaries	Other Remuneration	Communications	Services
Voted	163 011	154 682	32 182	1 757	50 875	3 142
Permanent		38	22	4	4	2
	163 011	154 720	32 204	1 761	50 879	3 144

	OPERATING – STAFF	– OTHER EXPENDITURE
TOTAL FOR THE DEPARTMENT'S SUPERCATEGORIES:	33 965	63 370

The objective of this program is to promote, guide, coordinate and supervise the development of communications media and networks in Québec.

				CAPITAL – OTHER EXPENDITURE			TRANSFER
Maintenance	Rent	Supplies	Other Expenditure	Services	Equipment	Fixed Assets	
2	5	18	6		3		
2	4	6	4				2 528
		3	1				280
4	9	27	11		3		2 808

The objective of this program is to ensure the supervision and control required for protecting the public interest in the operation and development of certain public services, particularly in the telecommunications sector.

1	26	28	3		1		

The objective of this program is to provide government bodies with a service to produce audio-visual material, and to provide the public with a means of intellectual development through radio and television broadcasts.

							50 361

The objective of this program is to enable citizens to have access to the documents of public agencies while ensuring the protection of the personal information such agencies hold; another objective is to offer citizens a means of having the decisions of public agencies in this matter reviewed.

		3			3		

1 274	4 530	3 439	101		2 106		55 276
		3			3		
1 274	4 530	3 442	101		2 109		55 276

	CAPITAL – OTHER EXPENDITURE	TRANSFER
	2 109	55 276

CONSEIL EXÉCUTIF

($ THOUSANDS)

DETAILS OF PROGRAM 1
Summary: page **1**-22

OFFICE OF THE LIEUTENANT-GOUVERNOR

ELEMENTS	1982-1983		OPERATING – STAFF		– OTHER EXPENDITURE	
	Authorized Appropriations	Expenditure	Salaries	Other Remuneration	Communications	Services
TOTAL FOR THE PROGRAM:	521	469	372		5	80

DETAILS OF PROGRAM 2
Summary: page **1**-22

ELECTION ADMINISTRATION AND FINANCING OF POLITICAL PARTIES

ELEMENTS	1982-1983		OPERATING – STAFF		– OTHER EXPENDITURE	
	Authorized Appropriations	Expenditure	Salaries	Other Remuneration	Communications	Services
1. Director-General of elections Permanent[1]	17 243	6 652	2 348	1 222	320	532
2. Commission de la représentation Permanent[2]	1 422	1 331	503	603	82	66
3. Financing of political parties Permanent[3]	3 091	2 308	826	72	187	61
TOTAL FOR THE PROGRAM:	21 756	10 291	3 677	1 897	589	659

[1] Election Act, R.S.Q., c. E-3 and amendments.
[2] Act respecting electoral representation, R.S.Q., c. R-24.1 and amendments.
[3] Act to govern the financing of political parties, R.S.Q., c. F-2 and amendments.

DETAILS OF PROGRAM 3
Summary: page **1**-22

ADVISORY BODIES TO THE PREMIER MINISTRE AND THE CONSEIL EXÉCUTIF

ELEMENTS	1982-1983		OPERATING – STAFF		– OTHER EXPENDITURE	
	Authorized Appropriations	Expenditure	Salaries	Other Remuneration	Communications	Services
1. Cabinet du Premier Ministre and offices of Ministers of State	6 141	5 154	4 013	3	256	143
2. General secretariat and clerk of the Conseil exécutif	12 925	11 146	7 051	1 228	358	1 098
3. Amerindian and Inuit Affairs	4 001	3 410	810	123	227	177
4. Internal management and administrative support	3 046	2 522	1 828	195	9	10
5. Development of external trade	7 374	2 873	1 583	36	378	440
6. Citizen relations	550	247	223		12	3
TOTAL FOR THE PROGRAM:	34 037*	25 352	15 508	1 585	1 240	1 871

* Including $ 6 827 804 transferred from the ministère de l'Industrie, Commerce et Tourisme for the period from September 9 1982 to March 31, 1983, under section 9 of the Executive Power Act (R.S.Q., c. E-18 and amendments) and Order in Council 2007-82.

DETAILS OF PROGRAM 4
Summary: page **1**-24

COORDINATION OF ECONOMIC AND REGIONAL DEVELOPMENT AND REGIONAL DEVELOPMENT PROJECTS

ELEMENTS	1982-1983		OPERATING – STAFF		– OTHER EXPENDITURE	
	Authorized Appropriations	Expenditure	Salaries	Other Remuneration	Communications	Services
1. Regional Development Fund	28 431	18 490		963	80	114
2. Provision to increase any appropriation for the carrying out by departments of regional management and development plans*	2 906					
TOTAL FOR THE PROGRAM:	31 337	18 490		963	80	114

* The balance of the appropriations so transferred and of those already included in the appropriations of departments for such plans may be repaid to the provision with a right of re-use, on conditions fixed by the Conseil du trésor.

The objective of this program is to enable the Lieutenant-Governor to assume the responsibilities vested in him by law.

				CAPITAL – OTHER EXPENDITURE			TRANSFER
Maintenance	Rent	Supplies	Other Expenditure	Services	Equipment	Fixed Assets	
	2	10					

The objective of this program is to enforce the legislation respecting election administration and the financing of political parties.

116	550	233	719		18	324	270
3	19	44	1		10		
6	212	64	62		3		815
125	781	341	782		31	324	1 085

The objective of this program is to provide the Premier Ministre and the Conseil exécutif with the human and technical resources required to carry out their duties.

		9	2				728
2	29	54	9		1		1 316
4	10	16	2		1		2 040
24	181	192	2		81		
2	12	25	72		15		310
	3	4	1		1		
32	235	300	88		99		4 394

The objective of this program is to promote concerted action among the departments and the various economic agents with a view to carrying out priority regional development projects.

	10	8					17 315
	10	8					17 315

CONSEIL EXÉCUTIF

($ THOUSANDS)

DETAILS OF PROGRAM 5
Summary: page **1**-24

ECONOMIC AND REGIONAL PLANNING, CONSULTATION AND ADMINISTRATION OF THE O.P.D.Q.

	1982-1983		OPERATING – STAFF		– OTHER EXPENDITURE	
ELEMENTS	Authorized Appropriations	Expenditure	Salaries	Other Remuneration	Communications	Services
1. Planning						
2. Assistance for consultation	2 360	2 360				
3. Administration and administrative support	7 479	6 664	5 188	731	256	235
TOTAL FOR THE PROGRAM:	9 839	9 024	5 188	731	256	235

DETAILS OF PROGRAM 6
Summary: page **1**-24

CONSULTATION OF SOCIO-ECONOMIC AGENCIES

	Authorized Appropriations	Expenditure	Salaries	Other Remuneration	Communications	Services
TOTAL FOR THE PROGRAM:	578	517	273	17	28	192

DETAILS OF PROGRAM 7
Summary: page **1**-26

PROMOTION OF THE RIGHTS AND THE STATUS OF WOMEN

	Authorized Appropriations	Expenditure	Salaries	Other Remuneration	Communications	Services
TOTAL FOR THE PROGRAM:	2 787	2 354	1 725	256	124	166

DETAILS OF PROGRAM 8
Summary: page **1**-18

ADMINISTRATION AND MANAGEMENT OF THE OFFICE DES PERSONNES HANDICAPÉES DU QUÉBEC

	Authorized Appropriations	Expenditure	Salaries	Other Remuneration	Communications	Services
1. Services for adults in special work centres	16 788	16 699				
2. Support for promotion agencies	1 600	1 590				
3. Administration and management	4 657	4 296	1 856	242	219	280
TOTAL FOR THE PROGRAM:	23 045	22 585	1 856	242	219	280

The objective of this program is to prepare economic and regional planning dossiers, and to coordinate and administer the human, physical and financial resources essential to the management of the programs of the Office de planification et de développement du Québec and to allow for the participation of consultative bodies.

				CAPITAL – OTHER EXPENDITURE			TRANSFER
Maintenance	Rent	Supplies	Other Expenditure	Services	Equipment	Fixed Assets	
							2 360
10	87	115	23		19		
10	87	115	23		19		2 360

The objective of this program is to advise the Office de planification et de développement du Québec on matters respecting socio-economic and regional development.

	4	3					

The objective of this program is to enable the Conseil du statut de la femme to promote recognition of and respect for the equality, rights and the status of women.

4	27	31	6		15		

The objective of this program is to ensure the coordination of the services offered the handicapped, to inform and advise the handicapped, to promote their interests and to facilitate their integration into the school system, occupations and society.

							16 699
							1 590
2	63	83	1		97		1 453
2	63	83	1		97		19 742

DETAILS OF PROGRAM 9
Summary: page **1**-10

ECONOMIC ANALYSIS AND STATISTICAL SERVICES

	1982-1983		OPERATING – STAFF		– OTHER EXPENDITURE	
ELEMENTS	Authorized Appropriations	Expenditure	Salaries	Other Remuneration	Communications	Services
1. Economic analysis and forecast	469	387	355		21	9
2. Socio-economic statistics	3 346	2 888	2 684	66	22	79
3. Surveys, dissemination and technical assistance	3 824	3 378	2 900	81	91	179
4. Socio-economic studies and research	1 848	1 312	833	255	13	185
TOTAL FOR THE PROGRAM:	9 487	7 965	6 772	402	147	452

DETAILS OF PROGRAM 10
Summary: page **1**-14

FINANCIAL ASSISTANCE TO THE INSTITUT QUÉBÉCOIS DE RECHERCHE SUR LA CULTURE

	Authorized Appropriations	Expenditure	Salaries	Other Remuneration	Communications	Services
Voted	150	150				
Permanent[4]	1 650	1 650				
TOTAL FOR THE PROGRAM:	1 800	1 800				

[4] An Act respecting the Institut québécois de recherche sur la culture, R.S.Q., c. I-13.2 and amendments.

DETAILS OF PROGRAM 11
Summary: page **1**-20

ADMINISTRATION AND MANAGEMENT OF THE SERVICES DE GARDE À L'ENFANCE

	Authorized Appropriations	Expenditure	Salaries	Other Remuneration	Communications	Services
1. Day-care services	39 766	38 844				
2. Administration and management	1 755	1 519	964	214	159	89
TOTAL FOR THE PROGRAM:	41 521	40 363	964	214	159	89

TOTAL FOR THE DEPARTMENT'S PROGRAMS:	Authorized Appropriations	Expenditure	Salaries	Other Remuneration	Communications	Services
Voted	153 302	127 269	32 658	4 410	2 258	3 479
Permanent	23 406	11 941	3 677	1 897	589	659
	176 708	139 210	36 335	6 307	2 847	4 138

	OPERATING – STAFF	– OTHER EXPENDITURE
TOTAL FOR THE DEPARTMENT'S SUPERCATEGORIES:	42 642	10 403

The objective of this program is to ensure the analysis and forecast of socio-economic variables describing the evolution and structure of Québec's economy and the collection, processing, analysis and dissemination of statistical information regarding Québec.

				CAPITAL – OTHER EXPENDITURE			TRANSFER
Maintenance	Rent	Supplies	Other Expenditure	Services	Equipment	Fixed Assets	
1		1					
	6	28	3				
9	82	17	5		14		
1	5	10			10		
11	93	56	8		24		

The objective of this program is to conduct, promote and encourage research and studies of various aspects of cultural phenomena.

Maintenance	Rent	Supplies	Other Expenditure	Services	Equipment	Fixed Assets	TRANSFER
							150
							1 650
							1 800

The objective of this program is to provide financial assistance for families with children needing day-care and to develop day-care facilities.

Maintenance	Rent	Supplies	Other Expenditure	Services	Equipment	Fixed Assets	TRANSFER
							38 844
4	35	37	1		16		
4	35	37	1		16		38 844

Maintenance	Rent	Supplies	Other Expenditure	Services	Equipment	Fixed Assets	TRANSFER
63	556	643	127		270		82 805
125	781	341	782		31	324	2 735
188	1 337	984	909		301	324	85 540

	CAPITAL – OTHER EXPENDITURE	TRANSFER
	625	85 540

CONSEIL DU TRÉSOR

($ THOUSANDS)

DETAILS OF PROGRAM 1
Summary: page 1-24

BUDGET MANAGEMENT AND ADMINISTRATIVE POLICY

	1982-1983		OPERATING – STAFF		– OTHER EXPENDITURE	
ELEMENTS	Authorized Appropriations	Expenditure	Salaries	Other Remuneration	Communications	Services
1. Budget programming and control	2 431	2 333	2 201	8	12	71
2. Administrative policy	1 921	1 697	1 457	63	13	144
3. Personnel policy and labour relations	3 782	3 339	1 883	137	100	1 083
4. Administrative and technical support	1 999	1 910	1 588	43	64	22
5. Provision to increase any appropriation for the carrying out by departments of plans or pilot projects designed to improve administrative methods.	16					
TOTAL FOR THE PROGRAM:	10 149	9 279	7 129	251	189	1 320
TOTAL FOR THE DEPARTMENT'S PROGRAMS: Voted	10 149	9 279	7 129	251	189	1 320

	OPERATING – STAFF	– OTHER EXPENDITURE
TOTAL FOR THE DEPARTMENT'S SUPERCATEGORIES:	7 380	1 843

The objective of this program is to determine the allocation of resources in compliance with government priorities and to see that the departments and agencies under their jurisdiction make efficient use of these human, physical and financial resources in carrying out their programs.

				CAPITAL – OTHER EXPENDITURE
Maintenance	Rent	Supplies	Other Expenditure	Equipment
6	21	6		8
2	11	2		5
8	94	15		19
12	71	80	6	24
28	197	103	6	56
28	197	103	6	56

	CAPITAL – OTHER EXPENDITURE
	56

EDUCATION

($ THOUSANDS)

DETAILS OF PROGRAM 1
Summary: page 1-14

GENERAL ADMINISTRATION

	1982-1983		OPERATING – STAFF		– OTHER EXPENDITURE	
ELEMENTS	Authorized Appropriations	Expenditure	Salaries	Other Remuneration	Communications	Services
1. Internal administration	30 210	27 401	15 107	1 383	3 153	2 977
2. Support	22 037	20 798	8 716	1 330	132	7 624
3. Data-processing services for the educational system	7 756	7 232	3 367	308	89	169
4. Consultation	4 122	3 813	1 923	223	263	1 305
TOTAL FOR THE PROGRAM:	64 125	59 244	29 113	3 244	3 637	12 075

DETAILS OF PROGRAM 2
Summary: page 1-14

ADMINISTRATION OF THE EDUCATIONAL SYSTEM

	1982-1983		OPERATING – STAFF		– OTHER EXPENDITURE	
ELEMENTS	Authorized Appropriations	Expenditure	Salaries	Other Remuneration	Communications	Services
1. Administration of elementary and secondary education	34 638	32 387	21 951	873	845	2 484
2. Administration of post-secondary education	14 707	12 532	8 898	966	210	467
3. Administration of adult training and private education	7 314	6 650	5 997	234	230	158
TOTAL FOR THE PROGRAM:	56 659	51 569	36 846	2 073	1 285	3 109

DETAILS OF PROGRAM 3
Summary: page 1-14

FINANCIAL ASSISTANCE TO STUDENTS

	1982-1983		OPERATING – STAFF		– OTHER EXPENDITURE	
ELEMENTS	Authorized Appropriations	Expenditure	Salaries	Other Remuneration	Communications	Services
1. Scholarships provided with loans	124 160	120 509				
2. Interest and bank repayments[1]	36 050	35 653				
3. Other scholarships	3 189	3 069				
TOTAL FOR THE PROGRAM:	163 399	159 231				

---

[1] Not including $ 4 250 000 for loans under authorized appropriations and $ 3 845 811 under expenditure.

The objective of this program is to ensure the administration of all the programs of the ministère de l'Éducation, to provide a certain number of ancillary services to the department and educational institutions and to provide the competent authorities with information concerning the state and needs of education.

				CAPITAL – OTHER EXPENDITURE	TRANSFER
Maintenance	Rent	Supplies	Other Expenditure	Equipment	
182	198	1 648	103	138	2 512
260	1 678	619	63	376	
176	2 686	159	19	259	
1	55	28	4	11	
619	4 617	2 454	189	784	2 512

The objective of this program is to ensure coordination of the educational system and provide it with all necessary services for educational and administrative support.

14	15	38	22	72	6 073
6	12	18	6	153	1 796
2	1	10	6	12	
22	28	66	34	237	7 869

The objective of this program is to make education accessible by means of financial assistance to students.

					120 509
			97		35 556
					3 069
			97		159 134

ÉDUCATION

($ THOUSANDS)

DETAILS OF PROGRAM 4
Summary: page 1-14

PUBLIC ELEMENTARY AND SECONDARY EDUCATION

	1982-1983		OPERATING – STAFF		– OTHER EXPENDITURE	
ELEMENTS	Authorized Appropriations	Expenditure	Salaries	Other Remuneration	Communications	Services
1. Teaching	3 607 362	3 298 665		654	119	70
Permanent[2]	200 451	166 202				
2. Investments	8 954	8 700				
3. Debt service	246 300	238 826				
TOTAL FOR THE PROGRAM:	4 063 067	3 712 393		654	119	70

[2] Government and Public Employees Retirement Plan, R.S.Q., c. R-10 and amendments.

DETAILS OF PROGRAM 5
Summary: page 1-14

PUBLIC COLLEGE EDUCATION

1. Operations	687 951	644 274				
Permanent[3]	34 897	41 161				
2. Debt service	64 468	64 468				
TOTAL FOR THE PROGRAM:	787 316	749 903				

[3] Government and Public Employees Retirement Plan, R.S.Q., c. R-10 and amendments.

The objective of this program is to make educational and educational support services available to pupils at these leve's by providing school boards with the necessary resources for operation and development.

				CAPITAL – OTHER EXPENDITURE	TRANSFER
Maintenance	Rent	Supplies	Other Expenditure	Equipment	
	3	132		1	3 297 686
					166 202
					8 700
					238 826
	3	132		1	3 711 414

The objective of this program is to make education and educational support services available to students at this level by providing CEGEPs with the necessary resources for operation and development.

		644 274
		41 161
		64 468
		749 903

EDUCATION

($ THOUSANDS)

DETAILS OF PROGRAM 6
Summary: page 1-14

UNIVERSITY EDUCATION

	1982-1983		OPERATING – STAFF		– OTHER EXPENDITURE	
ELEMENTS	Authorized Appropriations	Expenditure	Salaries	Other Remuneration	Communications	Services
1. Operations	871 364	848 930				
2. Investments	1 625	108				
3. Debt Service	61 722	60 659				
4. Remuneration of interns and residents	49 407	49 407				
TOTAL FOR THE PROGRAM:	984 118	959 104				

DETAILS OF PROGRAM 7
Summary: page 1-14

ADULT TRAINING

	1982-1983		OPERATING – STAFF		– OTHER EXPENDITURE	
ELEMENTS	Authorized Appropriations	Expenditure	Salaries	Other Remuneration	Communications	Services
1. School board operations	124 842	119 716				
2. Public college operations	27 289	26 365				
3. Operations in other institutions	6 372	6 174				
TOTAL FOR THE PROGRAM:	158 503	152 255				

DETAILS OF PROGRAM 8
Summary: page 1-14

PRIVATE EDUCATION

	1982-1983		OPERATING – STAFF		– OTHER EXPENDITURE	
ELEMENTS	Authorized Appropriations	Expenditure	Salaries	Other Remuneration	Communications	Services
1. Elementary and secondary education	163 353	157 451				
Permanent[4]	23 302	16 465				
2. College education	48 736	47 733				
Permanent[5]	8 476	5 968				
TOTAL FOR THE PROGRAM:	243 867	227 637				

[4] and [5] Government and Public Employees Retirement Plan, R.S.Q., c. R-10 and amendments.

The objective of this program is to promote education and research by providing universities with the necessary financial resources for operation and development.

				CAPITAL – OTHER EXPENDITURE	TRANSFER
Maintenance	Rent	Supplies	Other Expenditure	Equipment	
					848 930
					108
					60 659
					49 407
					959 104

he objective of this program is to contribute to individual and collective social and cultural development through educational activities and to reclassify and retrain workers according to the requirements of changing techniques.

					119 716
					26 365
					6 174
					152 255

he objective of this program is to preserve private elementary, secondary and college institutions and to maintain their quality y providing them with the necessary administrative and financial support.

					157 451
					16 465
					47 733
					5 988
					227 637

ÉDUCATION
($ THOUSANDS)

DETAILS OF PROGRAM 9
Summary: page **1**-14

RESEARCH AND SPECIALIST TRAINING FUND

	1982-1983		OPERATING – STAFF		– OTHER EXPENDITURE	
ELEMENTS	Authorized Appropriations	Expenditure	Salaries	Other Remuneration	Communications	Services
1. Assistance for research	17 266	17 266				
2. Scholarships	9 459	9 459				
3. Management decision	1 200	1 200				
TOTAL:	27 925	27 925				

DETAILS FOR THE PROGRAM 10
Summary: page **1**-26

ORGANIZATION AND REGULATION OF PROFESSIONS

	2 678	2 137	1 343	47	81	451

DETAILS OF PROGRAM 11
Sommaire: page **1**-14

CHARTE DE LA LANGUE FRANÇAISE

1. Office de la langue française	5 864	5 864	4 540	573	151	178
2. Commission de surveillance de la langue française	441	441	381	43	13	1
3. Conseil de la langue française	682	682	508	32	29	78
4. Commission d'appel de francisation des entreprises	37	37	37			
5. Commission de toponymie	510	510	363	73	20	42
TOTAL FOR THE PROGRAM:	7 534*	7 534	5 829	721	213	299

* Not including $ 14 255 940 transferred to the ministère des Communautés culturelles et Immigration for the period from September 9, 1982 to March 31, 1983, under section 9 of the Executive Power Act (R.S.Q., c. E-18) and Order in Council 2016-82.

TOTAL FOR THE DEPARTMENT'S PROGRAM:						
Voted	6 292 065	5 879 116	73 131	6 739	5 335	16 004
Permanent	267 126	229 816				
	6 559 191	6 108 932	73 131	6 739	5 335	16 004

	OPERATING – STAFF	– OTHER EXPENDITURE
TOTAL FOR THE DEPARTMENT'S SUPERCATEGORIES:	79 870	29 886

The objective of this program is to encourage the development of research in the universities and to help train researchers and specialists.

				CAPITAL – OTHER EXPENDITURE	TRANSFER
Maintenance	Rent	Supplies	Other Expenditure	Equipment	
					17 266
					9 459
					1 200
					27 925

The objective of this program is to enable the Office des professions du Québec to see that all professional corporations ensure the protection of the public.

Maintenance	Rent	Supplies	Other Expenditure	Equipment	Transfer
	37	30	5	7	136

The objective of this program is to ensure the propagation, development, quality and respect of French in all sectors of activity.

Maintenance	Rent	Supplies	Other Expenditure	Equipment	Transfer
19	88	71	5	7	232
	2	1			
2	5	9	1		18
	4	7		1	
21	99	88	6	8	250

Maintenance	Rent	Supplies	Other Expenditure	Equipment	Transfer
662	4 784	2 770	331	1 037	5 768 323
					229 816
662	4 784	2 770	331	1 037	5 998 139

	CAPITAL – OTHER EXPENDITURE	TRANSFER
	1 037	5 998 139

ÉNERGIE ET RESSOURCES
($ THOUSANDS)

DETAILS OF PROGRAM 1
Summary: page **1**-8

FOREST INVENTORY

ELEMENTS	1982-1983		OPERATING – STAFF		– OTHER EXPENDITURE			
	Authorized Appropriations	Expenditure	Salaries	Other Remuneration	Communications	Services	Maintenance	Rent
1. Research	2 964	2 826	2 070	284	149	116	27	26
2. Timber surveys	4 513	4 317	2 060	129	105	1 792	8	3
TOTAL FOR THE PROGRAM:	7 477	7 143	4 130	413	254	1 908	35	29

DETAILS OF PROGRAM 2
Summary: page **1**-8

REFORESTATION

1. Restocking	27 397	26 320	4 152	8 985	507	4 102	308	1 371
2. Stand improvement	5 796	5 526	1 026	2 175	178	1 393	56	187
TOTAL FOR THE PROGRAM:	33 193	31 846	5 178	11 160	685	5 495	364	1 558

DETAILS OF PROGRAM 3
Summary: page **1**-8

FOREST PROTECTION

1. Fire prevention and control	13 549	13 512	425	35	61	12 920	1	
2. Prevention and control of tree diseases and harmful insects	13 201	12 958	1 222	1 714	320	638	245	3 157
3. Forest conservation education	2 863	2 787	678	1 172	75	34	15	38
TOTAL FOR THE PROGRAM:	29 613	29 257	2 325	2 921	456	13 592	261	3 195

DETAILS OF PROGRAM 4
Summary: page **1**-8

FOREST MANAGEMENT

1. Planning and allocation	12 306	11 991	7 164	474	215	349	55	88
2. Operation control	9 390	8 969	7 249	417	346	11	146	29
3. Roads	26 754	22 192	1 197	228	70		19	32
4. Production assistance for private wooklands	20 825	19 654	1 133	470	90	21	18	186
TOTAL FOR THE PROGRAM:	69 275	62 806	16 743	1 589	721	381	238	335

The objective of this program is to acquire, to process and to update data characteristic of the forest, to experiment with and to perfect certain techniques of intervention and to prepare various possibilities for development.

		CAPITAL – STAFF		– OTHER EXPENDITURE							TRANSFER
Supplies	Other Expenditure	Salaries	Other Remuneration	Communications	Services	Rent	Supplies	Equipment	Fixed Assets	Other Expenditure	
116								38			
200								20			
316								58			

The objective of this program is to increase the forest yield both in quality and quantity in order to meet the demand for ligneous matter or other needs.

4 420	2		111	1	51	86	256	1 146	818	4	
215								80			216
4 635	2		111	1	51	86	256	1 226	818	4	216

This objective of this program is to protect the forest against fire, insect, disease and misuse by man.

10	1							59			
5 377	46							239			
164			6	1	7	1	9	29	259		299
5 551	47		6	1	7	1	9	327	259		299

The objective of this program is to make sure that processing plants are supplied with wood and to promote better organization of logging operations on private woodlands.

250					67			112	2 916		301
552								218	1		
111		23	1 218	197	417	4 547	468	307	3 958		9 400
117								46			17 573
1 030		23	1 218	197	484	4 547	468	683	6 875		27 274

ÉNERGIE ET RESSOURCES

($ THOUSANDS)

DETAILS OF PROGRAM 5
Summary: page **1**-8

INTERNAL MANAGEMENT AND SUPPORT

	1982-1983		OPERATING – STAFF		– OTHER EXPENDITURE			
ELEMENTS	Authorized Appropriations	Expenditure	Salaries	Other Remuneration	Communications	Services	Maintenance	Rent
1. Administration	5 405	4 860	4 056	35	217	83	6	8
2. Administrative and technical support	14 538	13 125	8 929	766	762	331	181	308
Permanent[1]		9						
TOTAL FOR THE PROGRAM:	19 943	17 994	12 985	801	979	414	187	316

[1] Financial Administration Act, R.S.Q., c. A-6 and amendments.

DETAILS OF PROGRAM 6
Summary: page **1**-8

FORESTRY FINANCING

1. Internal managment and support	1 095	951	818	2	46	43	4	10
2. Forestry loans	2 739	1 813						
Permanent[2]								
3. Secured forestry loans	964	735						
Permanent[2]	30							
TOTAL FOR THE PROGRAM:	4 828	3 499	818	2	46	43	4	10

[2] Forestry Credit Act, R.S.Q., c. C-78 and amendments.

DETAILS OF PROGRAM 7
Summary: page **1**-8

DEVELOPMENT OF THE FOREST INDUSTRY

TOTAL FOR THE PROGRAM:	29 360	19 102	610	122	62	467	1	6

DETAILS OF PROGRAM 8
Summary: page **1**-24

LAND INVENTORY AND SURVEY

1. Basic technical surveys	13 657	12 924	5 381	1 089	451	4 665	161	166
2. Territorial rights	354	324	300	17	5	2		
3. Central management of surveying and mapping	497	440	210	215	4			
4. Revolving fund[3]								
TOTAL FOR THE PROGRAM:	14 508	13 688	5 891	1 321	460	4 667	161	166

[3] Not including $ 300 000 for loans under authorized appropriations and expenditures.

The objective of this program is to plan, administer and coordinate the human, physical and financial resources essential to the management of the department's programs.

		CAPITAL – STAFF		– OTHER EXPENDITURE							TRANSFER
Supplies	Other Expenditure	Salaries	Other Remuneration	Communications	Services	Rent	Supplies	Equipment	Fixed Assets	Other Expenditure	
20	1							11			423
1 471	87						3	196	11		80
	9										
1 491	97						3	207	11		503

The objective of this program is to make forestry credit available to facilitate investments in developing and consolidating private forests.

24								4			
											1 813
											735
24								4			2 548

The objective of this program is to rationalize and develop the wood processing sector.

21								8			17 805

The objective of this program is to collect all data concerning the size, shape, use, boundaries and description of the territory.

627								354			30
10								1			
637								355			30

ÉNERGIE ET RESSOURCES

($ THOUSANDS)

DETAILS OF PROGRAM 9
Summary: page 1-26

MANAGEMENT OF PUBLIC LAND

ELEMENTS	1982-1983 Authorized Appropriations	1982-1983 Expenditure	OPERATING – STAFF Salaries	OPERATING – STAFF Other Remuneration	– OTHER EXPENDITURE Communications	– OTHER EXPENDITURE Services	– OTHER EXPENDITURE Maintenance	– OTHER EXPENDITURE Rent
TOTAL FOR THE PROGRAM:	8 984	8 313	4 699	2 310	235	95	70	132

DETAILS OF PROGRAM 10
Summary: page 1-8

GEOLOGICAL AND MINERAL RESEARCH

ELEMENTS	Authorized Appropriations	Expenditure	Salaries	Other Remuneration	Communications	Services	Maintenance	Rent
1. Survey and geoscientific studies	14 538	13 097	2 819	2 393	1 273	3 418	142	207
2. Surveys of mineral resources	3 230	2 921	1 643	409	161	503	13	14
TOTAL FOR THE PROGRAM:	17 768	16 018	4 462	2 802	1 434	3 921	155	221

DETAILS OF PROGRAM 11
Summary: page 1-8

OPERATION AND DEVELOPMENT OF THE MINING INDUSTRY

ELEMENTS	Authorized Appropriations	Expenditure	Salaries	Other Remuneration	Communications	Services	Maintenance	Rent
1. Roads	6 903	6 634	487	102	24	6	212	147
2. Supervision of mining production	2 011	1 783	1 396	147	47	14	4	48
3. Development of the mining industry[4]	8 961	8 205	1 723	362	121	504	2	15
TOTAL FOR THE PROGRAM:	17 875	16 622	3 606	611	192	524	218	210

[4] Not including $ 525 000 for loans under authorized appropriations and expenditure.

DETAILS OF PROGRAM 12
Summary: page 1-8

MINERAL RESEARCH

ELEMENTS	Authorized Appropriations	Expenditure	Salaries	Other Remuneration	Communications	Services	Maintenance	Rent
1. Analysis and supervision	2 402	2 175	1 592	114	5	25	14	
2. Research and development	3 997	3 502	1 940	28	35	111	19	2
TOTAL FOR THE PROGRAM:	6 399	5 677	3 532	142	40	136	33	2

DETAILS OF PROGRAM 13
Summary: page 1-10

RÉGIE DE L'ÉLECTRICITÉ ET DU GAZ

ELEMENTS	Authorized Appropriations	Expenditure	Salaries	Other Remuneration	Communications	Services	Maintenance	Rent
1. Distributor control and supervision	1 690	1 444	1 284	69	32	19	2	17
2. Public safety	1 392	1 272	952		32	2	8	53
TOTAL FOR THE PROGRAM:	3 082	2 716	2 236	69	64	21	10	70

The objective of this program is to carry out the various transactions regarding the alienation or leasing of certain parts of the public domain and to control the use of public land.

		CAPITAL – STAFF		– OTHER EXPENDITURE							TRANSFER
Supplies	Other Expenditure	Salaries	Other Remuneration	Communications	Services	Rent	Supplies	Equipment	Fixed Assets	Other Expenditure	
430		1	14	1	7	109	5	133			72

The objective of this program is to maintain the geological cover of the land, to locate and assess, and to inform industries of suitable areas for possible exploitation.

598	2						1	555	14		1 675
149								29			
747	2						1	584	14		1 675

The objective of this program is to promote mining activities by assisting industries with certain development projects and infrastructure investments, and also to regulate some of the conditions in which minig activities are carried out.

110			545	24	306	1 701	294	42	2 632	2	
27								4	96		
18								163		6	5 291
155			545	24	306	1 701	294	209	2 728	8	5 291

The objective of this program is to encourage the extraction, processing and utilization of minerals through applied research and the provision of analytical services.

221	6							198			
191	26				26			69	537		518
412	32				26			267	537		518

The objective of this program is to ensure protection to consumers and distributors of gas and electricity with regard to accident prevention, expropriation, the fixing of rates and supplies.

19								2			
37								188			
56								190			

DETAILS OF PROGRAM 14
Summary: page **1**-10

STUDIES, RESEARCH AND OPERATIONS PERTAINING TO ENERGY

	1982-1983		OPERATING – STAFF		– OTHER EXPENDITURE			
ELEMENTS	Authorized Appropriations	Expenditure	Salaries	Other Remuneration	Communications	Services	Maintenance	Rent
1. Policies and plans	2 578	2 108	1 454	118	185	180	13	34
2. Traditional sources of energy	2 602	2 494	1 998	86	194	186	1	14
3. Development of energy conservation programs	9 455	9 068	746	597	57	422	20	12
4. Development of new sources of energy	1 239	994	255	18	13	158		
TOTAL FOR THE PROGRAM:	15 874	14 664	4 453	819	449	946	34	60

TOTAL FOR THE DEPARTMENT'S PROGRAMS:								
Voted	275 410	247 523	71 668	25 082	6 077	32 610	1 771	6 310
Permanent	2 769	1 822						
	278 179	249 345	71 668	25 082	6 077	32 610	1 771	6 310

	OPERATING – STAFF	– OTHER EXPENDITURE
TOTAL FOR THE DEPARTMENT'S SUPERCATEGORIES: (cont'd)	96 750	62 514

The objective of this program is to promote research on natural gas and oil resources in Québec and to establish government priorities and policies regarding hydrocarbons and electricity.

		CAPITAL – STAFF		– OTHER EXPENDITURE							TRANSFER
Supplies	Other Expenditure	Salaries	Other Remuneration	Communications	Services	Rent	Supplies	Equipment	Fixed Assets	Other Expenditure	
31								38			55
14								1			
16								9			7 189
											550
61								48			7 794

15 566	171	24	1 894	224	881	6 444	1 036	4 299	11 242	12	62 212
	9										1 813
15 566	180	24	1 894	224	881	6 444	1 036	4 299	11 242	12	64 025

	CAPITAL – STAFF	– OTHER EXPENDITURE	TRANSFER
	1 918	24 138	64 025

ENVIRONNEMENT

($ THOUSANDS)

DETAILS OF PROGRAM 1
Summary: page 1-18

ENVIRONMENTAL PROTECTION

	1982-1983		OPERATING – STAFF		– OTHER EXPENDITURE			
ELEMENTS	Authorized Appropriations	Expenditure	Salaries	Other Remuneration	Communications	Services	Maintenance	Rent
1. Standardization	2 556	2 287	1 648	225	91	138	12	2
2. Control	7 036	6 679	5 349	305	658	83	24	21
3. Protection of Nature	1 089	999	295	177	19	198	3	164
TOTAL FOR THE PROGRAM:	10 681	9 965	7 292	707	768	419	39	187

DETAILS OF PROGRAM 2
Summary: page 1-8

IMPROVEMENT OF THE ENVIRONMENT

1. Aquatic Environment	68 659	61 902	7 506	1 923	946	1 990	591	243
2. Atmospheric and Terrestrial Environment	18 629	18 063	3 333	186	276	223	38	73
TOTAL FOR THE PROGRAM:	87 288	79 965	10 839	2 109	1 222	2 213	629	316

DETAILS OF PROGRAM 3
Summary: page 1-8

SURVEYS AND ANALYSIS

1. Surveys	7 133	6 691	4 183	644	652	538	56	12
2. Laboratories and Research	4 607	4 325	2 238	540	59	111	34	9
TOTAL FOR THE PROGRAM:	11 740	11 016	6 421	1 184	711	649	90	21

DETAILS OF PROGRAM 4
Summary: page 1-8

INTERNAL MANAGEMENT AND SUPPORT

1. Central Administration and Management	7 797	6 834	4 907	192	367	226	33	214
2. Regional Administration	2 406	2 314	1 832	165	153	23	14	4
3. Advisory Bodies	1 388	1 285	906	70	97	159	2	16
TOTAL FOR THE PROGRAM:	11 591	10 433	7 645	427	617	408	49	234

TOTAL FOR THE DEPARTMENT'S PROGRAMS: Voted	121 300	111 379	32 197	4 427	3 318	3 689	807	758

	OPERATING – STAFF	– OTHER EXPENDITURE
TOTAL FOR THE DEPARTMENT'S SUPERCATEGORIES:	36 624	11 130

This objective of this program is to prevent the deterioration of the environment by setting standards for wastes, keeping an eye on agents that affect the environment and carrying out protective measures.

		CAPITAL – STAFF		– OTHER EXPENDITURE							TRANSFER
Supplies	Other Expenditure	Salaries	Other Remuneration	Communications	Services	Rent	Supplies	Equipment	Fixed Assets	Other Expenditure	
49	6							16			100
122	12							105			
35	1				70	4	2	10	21		
206	19				70	4	2	131	21		100

The objective of this program is to improve the environment and restore its components in order to re-endow them with the qualitative and quantitative characteristics that make them suitable for the uses for which they are required.

694	19		146	29	105	391	563	655	682		45 419
204	10							170		1	13 549
898	29		146	29	105	391	563	825	682	1	58 968

The objective of this program is to improve our knowledge of the components of the environment by means of biophysical surveys and the analysis of the ecosystems.

349	7							240			10
570	5							392			367
919	12							632			377

The objective of this program is to inform and consult the public as well as to plan and manage the human, physical and and financial resources essential to the management of the Department's programs.

342	19							82			452
76	7							40			
29	2							4			
447	28							126			452

2 470	88		146	29	175	395	565	1 714	703	1	59 897

	CAPITAL – STAFF	– OTHER EXPENDITURE	TRANSFER
	146	3 582	59 897

FINANCES
($ THOUSANDS)

DETAILS OF PROGRAM 1
Summary: page 1-24

ECONOMIC AND FISCAL POLICIES STUDIES

	1982-1983		OPERATING – STAFF		– OTHER EXPENDITURE	
ELEMENTS	Authorized Appropriations	Expenditure	Salaries	Other Remuneration	Communications	Services
1. Fiscal policies	1 344	1 197	1 014	29	8	116
2. Economic and financial research	1 217	1 000	856	1	3	128
TOTAL FOR THE PROGRAM:	2 561	2 197	1 870	30	11	244

DETAILS OF PROGRAM 2
Summary: page 1-24

MANAGEMENT OF CASH FUNDS AND OF THE PUBLIC NET

	1982-1983		OPERATING – STAFF		– OTHER EXPENDITURE	
ELEMENTS	Authorized Appropriations	Expenditure	Salaries	Other Remuneration	Communications	Services
1. Management of cash funds	2 682	2 276	1 838	58	5	
Permanent[1]	98 710	62 172				3 587
Permanent[1]		1 558				
2. Management of the public debt	1 162	1 099	1 031	20	8	2
Permanent[1]	1 909 000	1 872 015				
3. Management of certain term borrowings of agencies of the Education and Social Affairs networks	2 000	176				176
TOTAL FOR THE PROGRAM:	2 013 554	1 939 296	2 869	78	13	3 765

---

[1] Financial Administration Act, R.S.Q., c. A-6 and amendments.

DETAILS OF PROGRAM 3
Summary: page 1-24

GOVERNMENT ACCOUNTING

	1982-1983		OPERATING – STAFF		– OTHER EXPENDITURE	
ELEMENTS	Authorized Appropriations	Expenditure	Salaries	Other Remuneration	Communications	Services
1. Department accounting	17 758	15 814	15 122	219	47	26
2. System development	1 956	1 310	1 198	23	2	1
3. System auditing	3 200	2 462	2 423	12	24	
TOTAL FOR THE PROGRAM:	22 914	19 586	18 743	254	73	27

The objective of this program is to advise the government on matters pertaining to financial, economic and fiscal policies as well as on its financial relations with the federal government.

					CAPITAL – OTHER EXPENDITURE
Maintenance	Rent	Supplies	Other Expend-iture	Debt Service	Equipment
5	12	8			5
	9	2			1
5	21	10			6

The objective of this program is to administer government cash funds, and to negotiate and administer borrowings on behalf of the government and certain parapublic bodies.

25	11	300	24		15
				58 585	
			1 558		
3	19	4			12
				1 872 015	
28	30	304	1 582	1 930 600	27

The objective of this program is to control the regularity of expenditures, to prepare the financial statements and to provide administrators with all relevant accounting information.

87	223	76			14
	79	4			3
		3			
87	302	83			17

FINANCES

($ THOUSANDS)

DETAILS OF PROGRAM 4
Summary: page 1-24

CONTINGENCY ACCOUNT

	1982-1983		OPERATING – STAFF		– OTHER EXPENDITURE	
ELEMENTS	Authorized Appropriations	Expenditure	Salaries	Other Remuneration	Communications	Services
1. Provision to increase any appropriation, with the approval of the Conseil du trésor, provided that the amount added does not exceed the higher of the two figures: $ 50 000 or 10% of the increased appropriation; all amounts used to increase this appropriation may be used again for the samed purpose.	13 558					
2. Provision to increase any appropriation, with the approval of the Conseil du trésor, for salaries, wages and allowances of employees of the government and of the parapublic sector.	18 782					
3. Provision to increase any appropriation, with the approval of the Conseil du trésor for departments to carry out economic development projects	15 823					
4. Provision to increase any appropriation, with the approval of the Conseil du trésor, applicable to the cost of pension benefits in the Social Affairs and Education networks	6 586					
TOTAL FOR THE PROGRAM:	54 749					

DETAILS OF PROGRAM 5
Summary: page 1-24

INTERNAL MANAGEMENT AND SUPPORT

TOTAL FOR THE PROGRAM:	3 309	2 626	1 925	61	217	196

DETAILS OF PROGRAM 6
Summary: page 1-26

PUBLIC CURATORSHIP

1. Administration of property under public curatorship	2 676	1 780	1 599	116	15	1
2. Supervision of administration by private curators and tutors	524	317	316		1	
TOTAL FOR THE PROGRAM:	3 200	2 097	1 915	116	16	1

TOTAL FOR THE DEPARTMENT'S PROGRAMS:						
Voted	92 577	30 057	27 322	539	330	646
Permanent	2 007 710	1 935 745				3 587
	2 100 287	1 965 802	27 322	539	330	4 233

	OPERATING – STAFF	– OTHER EXENDITURE
TOTAL FOR THE DEPARTMENT'S SUPERCATEGORIES:	27 861	1 937 853

The objective of this program is to provide for unforeseen expenses which may arise in the administration of government programs.

					CAPITAL – OTHER EXPENDITURE
Maintenance	Rent	Supplies	Other Expend-iture	Debt Service	Equipment

The objective of this program is to plan, administer and coordinate the human, physical and financial resources essential to the management of the department's programs.

23	22	135	19		28

The objective of this program is to administer the property of mental patients and property without an owner, and to supervise administration by private curators and tutors.

1	10	28			10
1	10	28			10

144	385	560	43		88
			1 558	1 930 600	
144	385	560	1 601	1 930 600	88

	CAPITAL – OTHER EXPENDITURE
	88

FONCTION PUBLIQUE

($ THOUSANDS)

DETAILS OF PROGRAM 1
Summary: page **1**-22

PERSONNEL MANAGEMENT IN THE CIVIL SERVICE

ELEMENTS	1982-1983 Author-ized-Appro-priations	1982-1983 Expend-iture	OPERATING – STAFF Salaries	OPERATING – STAFF Other Remuner-ation	– OTHER EXPENDITURE Communi-cations	– OTHER EXPENDITURE Services
1. Supervisory personnel management	1 825	1 605	1 439	28	17	57
2. Supervisory personnel training	4 476	4 186	4 018		127	14
3. Management of other staff and of labour relations	3 851	3 479	2 651	89	100	537
4. Supernumerary personnel						
5. Information to management and professional support	3 822	3 215	2 774	132	20	15
6. Administration	3 531	3 228	2 583	205	69	58
TOTAL FOR THE PROGRAM:	17 505	15 713	13 465	454	333	681

DETAILS OF PROGRAM 2
Summary: page **1**-22

CONTRIBUTION OF THE GOVERNMENT AS AN EMPLOYER

Voted	119 485	118 816	108 300	10 516		
Permanent[1]	4 000	3 596	3 596			
TOTAL FOR THE PROGRAM:	123 485	122 412	111 896	10 516		

[1] Public Officers Act, R.S.Q., c. E-6 and amendments

DETAILS OF PROGRAM 3
Summary: page **1**-22

COMMISSION DE LA FONCTION PUBLIQUE

TOTAL FOR THE PROGRAM:	1 885	1 534	1 422	36	23	21

DETAILS OF PROGRAM 4
Summary: page **1**-22

OFFICE DU RECRUTEMENT ET DE LA SÉLECTION DU PERSONNEL

TOTAL FOR THE PROGRAM:	7 932	6 382	5 956	101	131	23

TOTAL FOR THE DEPARTMENT'S PROGRAMS:						
Voted	146 807	142 445	129 143	11 107	487	725
Permanent	4 000	3 596	3 596			
	150 807	146 041	132 739	11 107	487	725

		OPERATING – STAFF	– OTHER EXPENDITURE
TOTAL FOR THE DEPARTMENT'S SUPERCATEGORIES:		143 846	2 024

The objective of this program is to standardize personnel managment in the civil service and to negotiate and coordinate the application of collective agreements in the civil service as well as to advise the departments and agencies on administrative organization and development of human resources and to ensure the development and maintenance of an integrated personnel management information system.

				CAPITAL – OTHER EXPENDITURE	TRANSFER
Maintenance	Rent	Supplies	Other Expenditure	Equipment	
2	8	40	14		
			27		
6	25	58	13		
15	137	92	30		
14	35	99	10	55	100
37	205	289	94	55	100

The objective of this program is to defray the cost of fringe benefits and the contributions of the government as an employer.

The objective of this program is to rule on the appeals lodged by the members of the civil service on matters governed by legislation, to investigate the operation and observance of the Civil Service Act and attendant regulations, and to advise the Conseil du trésor on the regulations, submitted by the minister of the Public Service and the Office du recrutement et de la sélection du personnel as regards compliance with the merit selection rules.

	20	8		4	

The objective of this program is to recruit, select and certify the qualifications of candidates for appointment to and promotion in the civil service.

10	69	72	8	12	
47	294	369	102	71	100
47	294	369	102	71	100

CAPITAL – OTHER EXPENDITURE	TRANSFER
71	100

HABITATION ET PROTECTION DU CONSOMMATEUR

($ THOUSANDS)

DETAILS OF PROGRAM 1
Summary: page **1**-20

ADMINISTRATION

	1982-1983		OPERATING – STAFF		– OTHER EXPENDITURE	
ELEMENTS	Authorized Appropriations	Expenditure	Salaries	Other Remuneration	Communications	Services
TOTAL	1 800	1 472	964	36	248	169

DETAILS OF PROGRAM 2
Summary: page **1**-20

SOCIÉTÉ D'HABITATION DU QUÉBEC

	1982-1983		OPERATING – STAFF		– OTHER EXPENDITURE	
ELEMENTS	Authorized Appropriations	Expenditure	Salaries	Other Remuneration	Communications	Services
1 Administration and management	16 469	14 967	11 598	855	765	896
2 Urban renewal	7 150	6 590				
3 Rehabilitation of dwellings	13 739	6 802				
4 Purchase of dwellings by individuals or by cooperatives	24 765	23 949				
Permanent[1]	3 360	2 411				
5 Rent supplement	14 793	14 541				
6 Financing of operating deficits of subsidized municipal housing projects	149 858	145 666				
TOTAL FOR THE PROGRAM:	230 134	214 926	11 598	855	765	896

[1] Family Housing Act, R.S.Q., c. H-1 and amendments.

DETAILS OF PROGRAM 3
Summary: page **1**-20

CONCILIATION BETWEEN TENANTS AND LANDLORDS

	1982-1983		OPERATING – STAFF		– OTHER EXPENDITURE	
ELEMENTS	Authorized Appropriations	Expenditure	Salaries	Other Remuneration	Communications	Services
TOTAL FOR THE PROGRAM:	11 527	10 997	7 958	1 885	401	89

DETAILS OF PROGRAM 4
Summary: page **1**-26

CONSUMER PROTECTION

	1982-1983		OPERATING – STAFF		– OTHER EXPENDITURE	
ELEMENTS	Authorized Appropriations	Expenditure	Salaries	Other Remuneration	Communications	Services
TOTAL FOR THE PROGRAM:	9 311	8 489	5 915	610	276	919

DETAILS OF PROGRAM 5
Summary: page **1**-26

BUILDING CONTRACTORS VOCATIONAL QUALIFICATIONS

	1982-1983		OPERATING – STAFF		– OTHER EXPENDITURE	
ELEMENTS	Authorized Appropriations	Expenditure	Salaries	Other Remuneration	Communications	Services
TOTAL FOR THE PROGRAM:	3 789	3 605	2 829	308	207	95

The objective of this program is to plan, administer and coordinate the human, physical and financial resources essential to the management of the department's program.

				CAPITAL – OTHER EXPENDITURE	TRANSFER
Maintenance	Rent	Supplies	Other Expenditure	Equipment	
	12	32	1	10	

The objective of this program is to ensure greater accessibility to good quality housing by promoting residential renovation on the one hand and, on the other, by shouldering part of the costs entailed by certain categories of households or by municipalities providing social housing.

20	162	411	83	84	93
					6 590
					6 802
					23 949
					2 411
					14 541
					145 666
20	162	411	83	84	200 052

The objective of this program is to improve relations between tenants and landlords and to settle their disputes.

15	393	189	7	60	

The objective of this program is to protect the public by controlling and supervising certain commercial activities.

6	77	93	7	11	575

The objective of this program is to enable the Régie des entreprises de construction to regulate the competence and solvency of construction enterprises.

4	45	70	2	45	

DETAILS OF PROGRAM 6
Summary: page 1-26

CONTROL AND SUPERVISION OF THE DEVELOPMENT OF ENTERPRISES

	1982-1983		OPERATING – STAFF		– OTHER EXPENDITURE	
ELEMENTS	Authorized Appropriations	Expenditure	Salaries	Other Remuneration	Communications	Services
TOTAL FOR THE PROGRAM:	170*	87	75	3	2	

* The amount of $ 170 056 was transferred from the ministère des Institutions financières et Coopératives for the period from February 2, 1983 to March 31, 1983, in respect of control and supervision of real estate brokerage, under section 9 of the Executive Power Act (R.S.Q., c. E-18 and amendments) and Order in Council 149-83.

DETAILS OF PROGRAM 7
Summary: page 1-18

ADMINISTRATION AND MANAGEMENT

	1982-1983		OPERATING – STAFF		– OTHER EXPENDITURE	
ELEMENTS	Authorized Appropriations	Expenditure	Salaries	Other Remuneration	Communications	Services
1. Administration	40	40	35	1	1	
2. Administrative and technical support	607	607	325	17	90	19
TOTAL FOR THE PROGRAM:	647*	647	360	18	91	19

* The amount of $ 647 300 was transferred from the ministère de la Main-d'oeuvre et Sécurité du revenu for the period from December 1, 1982 to March 31, 1983, under section 9 of the Executive Power Act (R.S.Q., c. E-18 and amendments) and Order in Council 2530-82.

DETAILS OF PROGRAM 8
Summary: page 1-26

SAFETY AT WORK AND IN PUBLIC PLACES

	1982-1983		OPERATING – STAFF		– OTHER EXPENDITURE	
ELEMENTS	Authorized Appropriations	Expenditure	Salaries	Other Remuneration	Communications	Services
1. Application of safety rules	7 932	5 929	5 158	89	540	7
2. Administrative and technical support	1 538	987	919	35	21	
TOTAL FOR THE PROGRAM:	9 470*	6 916	6 077	124	561	7

* The amount of $ 9 470 370 was transferred from the ministère de la Main-d'oeuvre et Sécurité du revenu for the period from December 1, 1982 to March 31, 1983 under section 9 of the Executive Power Act (R.S.Q., c. E-18 and amendments) and Order in Council 2530-82.

	1982-1983		OPERATING – STAFF		– OTHER EXPENDITURE	
ELEMENTS	Authorized Appropriations	Expenditure	Salaries	Other Remuneration	Communications	Services
TOTAL FOR THE PROGRAM:						
Voted	263 488	244 728	35 776	3 839	2 551	2 194
Permanent	3 360	2 411				
	266 848	247 139	35 776	3 839	2 551	2 194

	OPERATING – STAFF	– OTHER EXPENDITURE
TOTAL FOR THE DEPARTMENT'S SUPERCATEGORIES:	39 615	6 610

The objective of this program is to ensure control over the creation of and changes in firms operating in Québec and to maintain control and supervision of the development of cooperative associations.

				CAPITAL – OTHER EXPENDITURE	TRANSFER
Maintenance	Rent	Supplies	Other Expend-iture	Equipment	
	1	6			

The objective of this program is to plan, administer and coordinate the human, physical and financial resources essential to the management of the department's programs and to permit obtaining the opinions necessary for development of labour and manpower policies.

	1	1		1	
35	37	23	2	59	
35	38	24	2	60	

The objective of this program is to protect the public by ensuring that buildings, public places and technical installations are safe and hygienic.

4	6	75	33	17	
	1	7	4		
4	7	82	37	17	

84	735	907	139	287	198 216 2 411
84	735	907	139	287	200 627

	CAPITAL – OTHER EXPENDITURE	TRANSFER
	287	200 627

INDUSTRIE, COMMERCE ET TOURISME

($ THOUSANDS)

DETAILS OF PROGRAM 1
Summary: page 1-10

INTERNAL MANAGEMENT AND SUPPORT

	1982-1983		OPERATING – STAFF		– OTHER EXPENDITURE	
ELEMENTS	Authorized Appropriations	Expenditure	Salaries	Other Remuneration	Communications	Services
1. Administration and administrative support	3 107	2 489	2 121	46	194	41
2. Technical support	4 491	3 644	3 218	18	82	30
3. Research and planning	1 585	1 285	1 198	3	12	47
TOTAL FOR THE PROGRAM:	9 183*	7 418	6 537	67	288	118

---

* Not including $ 498 018 transferred to the ministère du Conseil exécutif for the period from September 9, 1982 to March 31, 1983, under section 9 of the Executive Power Act (R.S.Q., c. E-18 and amendments) and Order in Council 2007-83.

DETAILS OF PROGRAM 2
Summary: page 1-10

SOCIÉTÉ DE DÉVELOPPEMENT INDUSTRIEL DU QUÉBEC

	Authorized Appropriations	Expenditure	Salaries	Other Remuneration	Communications	Services
TOTAL FOR THE PROGRAM:[1]	67 725	58 889	4 833	86	263	193

---

[1] Not including $ 2 840 000 for loans under authorized appropriations and $ 64 240 under expenditure.

DETAILS OF PROGRAM 3
Summary: page 1-10

DEVELOPMENT OF THE MANUFACTURING INDUSTRIES AND MARKETING

	Authorized Appropriations	Expenditure	Salaries	Other Remuneration	Communications	Services
1. Sectorial policies and strategies[2]	20 597	14 246	4 438	153	337	290
Permanent[3]		401				
2. Search for investment possibilities and market expension[4]	2 431	2 431	1 392	28	285	415
3. Basic organization for welcoming industries	21 268	20 447	1 291	29	151	127
4. Services to manufacturing firms and to businesses	8 305	7 150	4 552	103	445	127
5. Standardization	1 232	1 107	943	24	35	25
6. Institut national de productivité	1 669	1 669				
TOTAL FOR THE PROGRAM:	55 502*	47 451	12 616	337	1 253	984

---

* Not including $ 6 286 655 transferred to the ministère du Conseil exécutif for the period from September 9, 1982 to March 31, 1983 under section 9 of the Executive Power Act (R.S.Q., c. E-18 and amendments) and Order in Council 2007-82.

[2] Not including $ 11 000 000 for loans under authorized appropriations and $ 9 210 108 under expenditure.

[3] An Act respecting the ministère de l'Industrie, du Commerce et du Tourisme, R.S.Q., c. M-17 and amendments.

[4] Not including $ 45 000 for loans under authorized appropriations and expenditure.

The objective of this program is to plan, adminster and coordinate the human, physical and financial resources essential to the management of the department's programs.

				CAPITAL – OTHER EXPENDITURE				TRANSFER
Maintenance	Rent	Supplies	Other Expend-iture	Services	Equip-ment	Fixed Assets	Other Expend-iture	
3	19	60	1		4			
36	22	213	4		21			
4	8	2	4		7			
43	49	275	9		32			

The objective of this program is to ensure the operation of the body responsible for facilitating the transformation of the industrial structure through selective assistance for investments and through the allocation of funds to viable firms.

23	67	70	7		15			53 332

The objective of this program is to encourage the establishment of new firms, facilitate the adaptation and growth of existing manufacturing firms and promote the development of business undertakings.

7	85	25	16		3			8 892
			401					
2	13	33	1		10			252
287	14	321	3 643		14	153	34	14 383
1	33	15	14		6			1 854
1	9	68	2					
								1 669
298	154	462	4 077		33	153	34	27 050

DETAILS OF PROGRAM 4
Summary: page 1-10

CENTRE DE RECHERCHE INDUSTRIELLE DU QUÉBEC

ELEMENTS	1982-1983 Authorized Appropriations	1982-1983 Expenditure	OPERATING – STAFF Salaries	OPERATING – STAFF Other Remuneration	– OTHER EXPENDITURE Communications	– OTHER EXPENDITURE Services
Voted	8 425					
Permanent[5]		13 000				
TOTAL FOR THE PROGRAM:	8 425	13 000				

[5] An Act respecting the Centre de recherche industrielle du Québec, R.S.Q., c. C-8 and amendments.

DETAILS OF PROGRAM 5
Summary: page 1-10

VOCATIONAL TRAINING

1. Voted	12 761	11 846	5 644	1 757	99	426
Permanent[6]		4				
TOTAL FOR THE PROGRAM:	12 761*	11 850	5 644	1 757	99	426

* Not including $ 30 299 transferred to the ministère du Conseil exécutif for the period from September 9, 1982 to March 31, 1983, under section 9 of the Executive Power Act (R.S.Q., c. E-18 and amendments) and Order in Council 2007-82.

[6] Financial Administration Act, R.S.Q., c. A-6 and amendments.

DETAILS OF PROGRAM 6
Summary: page 1-10

PROMOTION AND DEVELOPMENT OF TOURISM

1. Promotion of tourism	14 109	12 592	2 271	626	5 324	1 179
2. Development of tourism	7 373	6 753	2 483	224	316	380
Permanent[7]		4				
TOTAL FOR THE PROGRAM:	21 482*	19 349	4 754	850	5 640	1 559

* Not including $ 12 832 transferred to the ministère du Conseil exécutif for the period from September 9, 1982 to March 31, 1983, under section 9 of the Executive Power Act (R.S.Q., c. E-18 and amendments) and Order in Council 2007-82.

[7] Financial Administration Act, R.S.Q., c. A-6 and amendments.

TOTAL FOR THE DEPARTMENT'S PROGRAMS:						
Voted	175 078	144 548	34 384	3 097	7 543	3 280
Permanent		13 409				
	175 078	157 957	34 384	3 097	7 543	3 280

	OPERATING – STAFF	– OTHER EXPENDITURE
TOTAL FOR THE DEPARTMENT'S SUPERCATEGORIES:	37 481	20 518

The objective of this program is to ensure the operation of the body responsible for carrying out or assisting industrial research.

				CAPITAL – OTHER EXPENDITURE				TRANSFER
Maintenance	Rent	Supplies	Other Expenditure	Services	Equipment	Fixed Assets	Other Expenditure	
								13 000
								13 000

The objective of this program is to train, retrain and reclassify the Québec labour force in the fields of tourist, lodging and restauration services.

Maintenance	Rent	Supplies	Other Expenditure	Services	Equipment	Fixed Assets	Other Expenditure	TRANSFER
1 420	88	2 187	58		167			
			4					
1 420	88	2 187	62		167			

The objective of this program is to increase the economic impact of the tourist sector by improving Québec's tourist commodity, especially through training and consultation services and assistance from agents, and by distributing information on the tourist resources based on our cultural uniqueness.

Maintenance	Rent	Supplies	Other Expenditure	Services	Equipment	Fixed Assets	Other Expenditure	TRANSFER
3	82	87	64		4			2 952
8	42	107	7	5	2	180		2 999
			4					
11	124	194	75	5	6	180		5 951

Maintenance	Rent	Supplies	Other Expenditure	Services	Equipment	Fixed Assets	Other Expenditure	TRANSFER
1 795	482	3 188	3 821	5	253	333	34	86 333
			409					13 000
1 795	482	3 188	4 230	5	253	333	34	99 333

	CAPITAL – OTHER EXPENDITURE	TRANSFER
	625	99 333

INSTITUTIONS FINANCIÈRES ET COOPÉRATIVES

($ THOUSANDS)

DETAILS OF PROGRAM 1
Summary: page 1-26

CONTROL AND SUPERVISION OF THE DEVELOPMENT OF ENTERPRISES

	1982-1983		OPERATING – STAFF		– OTHER EXPENDITURE	
ELEMENTS	Authorized-Appropriations	Expenditure	Salaries	Other Remuneration	Communications	Services
1. Central file of business enterprises	1 219	1 097	1 008	50	1	1
2. Creation and modification of legal entities	2 177	1 889	1 694	42	1	5
3. Control, supervision and development of cooperative associations [1]	1 478	1 276	632	7	53	
Permanent[2]	1 000	1 000				
4. Control and supervision of real estate brokerage	482	482	444	21	6	2
TOTAL FOR THE PROGRAM:	6 356*	5 744	3 778	120	61	8

[1] Not including $ 600 000 for loans under authorized appropriations and $ 150 000 under expenditure.

[2] Act respecting the Société de développement coopératif, R.S.Q., c. S-10 and amendments.

* Not including $ 170 056 transferred to the ministère de l'Habitation et Protection du consommateur for the period from February 2, 1983 to March 31, 1983 under section 9 of the executive Power Act (R.S.Q., c. E-18 and amendments) and Order in Council 149-83.

DETAILS OF PROGRAM 2
Summary: page 1-12

CONTROL, SUPERVISION AND DEVELOPMENT OF FINANCIAL INSTITUTIONS

1. Control and supervision of savings and credit unions	915	858	603	7	11	1
2. Control and supervision of trust and finance companies	258	215	206		8	1
3. Control and supervision of insurance companies	2 734	2 472	2 147	145	98	54
4. Control, supervision and development of the securities trade	3 114	2 867	2 381	106	98	199
Permanent	109	107	107			
5. Deposit Insurance Plan administration	272	214	196		5	10
TOTAL FOR THE PROGRAM:	7 402*	6 733	5 640	258	220	265

[3] Securities Act, R.S.Q., c. V-1 and amendments

* Including $ 450 900 transferred to Program 3 under C.T. 138484 dated 6 April 1982, for the period from April 1, 1982 to March 31, 1983, following the transfer of jurisdiction authorizing the administrative autonomy of the Commission des valeurs mobilières du Québec.

The objective of this program is to ensure control over the creation of and changes in firms operating in Québec and to maintain control and supervision of the development of cooperative associations and real estate activities.

				CAPITAL – OTHER EXPENDITURE	TRANSFER
Maintenance	Rent	Supplies	Other Expenditure	Equipment	
	24	13			
3	48	94	1	1	
		4	2	1	577
					1 000
	4	4	1		
3	76	115	4	2	1 577

The objective of this program is to make it possible to maintain and develop a financial network which meets the requirements of the economy by exercising constant control over the operations of financial institutions

Maintenance	Rent	Supplies	Other Expenditure	Equipment	TRANSFER
			1		235
		19	9		
3	19	31	10	20	
		3			
3	19	53	20	20	235

INSTITUTIONS FINANCIÈRES ET COOPÉRATIVES

($ THOUSANDS)

DETAILS OF PROGRAM 3 **INTERNAL MANAGEMENT AND SUPPORT**
Summary: page 1-12

	1982-1983		OPERATING – STAFF		– OTHER EXPENDITURE	
ELEMENTS	Authorized Appropriations	Expenditure	Salaries	Other Remuneration	Communications	Services
1. Administration and administrative support	2 708	2 068	1 708	4	39	70
Permanent[4]		2				
2. Technical support	1 353	1 068	963	20	39	16
3. Inspection and investigations	2 072	1 862	1 681	34	141	3
Permanent[5]		320	59		13	248
TOTAL FOR THE PROGRAM:	6 133*	5 320	4 411	58	232	337

[4] Financial Administration Act, R.S.Q., c. A-6 and amendments.

[5] Act respecting the Sociétés d'entraide économique, R.S.Q., c. S-25.1 and amendments.

* Not including $ 450 900 transferred to Program 2 under C.T. 138484 dated April 8, 1982, for the period from April 1, 1982 to March 31, 1983, following the transfer of jurisdiction authorizing the administrative autonomy of the Commission des valeurs mobilières du Québec.

TOTAL FOR THE DEPARTMENT'S PROGRAMS:	Authorized Appropriations	Expenditure	Salaries	Other Remuneration	Communications	Services
Voted	18 782	16 368	13 663	436	500	362
Permanent	1 109	1 429	166		13	248
	19 891	17 797	13 829	436	513	610

	OPERATING – STAFF	– OTHER EXPENDITURE
TOTAL FOR THE DEPARTMENT'S SUPERCATEGORIES:	14 265	1 690

The objective of this program is to plan, administer and coordinate the human, physical and financial resources, and to provide the inspection and investigation services necessary for the proper operation of the department's other programs.

				CAPITAL – OTHER EXPENDITURE	TRANSFER
Maintenance	Rent	Supplies	Other Expenditure	Equipment	
10	113	109	11	4	
			2		
	8	18	1	3	
		2		1	
10	121	129	14	8	

16	216	297	36	30	812
			2		1 000
16	216	297	38	30	1 812

	CAPITAL – OTHER EXPENDITURE	TRANSFER
	30	1 812

JUSTICE

($ THOUSANDS)

DETAILS OF PROGRAM 1
Summary: page **1**-22

FORMULATION OF DECISIONS

ELEMENTS	1982-1983 Authorized Appropriations	1982-1983 Expenditure	OPERATING – STAFF Salaries	OPERATING – STAFF Other Remuneration	– OTHER EXPENDITURE Communications	– OTHER EXPENDITURE Services
1. Magistrature	7 144	6 396	6 396			
Permanent[1]	17 918	16 783	15 660	265	858	
2. Judiciary ethics and advanced courses for judges						
Permanent[1]	484	428	91		29	184
TOTAL FOR THE PROGRAM:	25 546	23 607	22 147	265	887	184

[1] Courts of Justice Act, R.S.Q., c. T-16 and amendments and Coroners Act, R.S.Q., c. C-68 and amendments.

DETAILS OF PROGRAM 2
Summary: page **1**-22

ADMINISTRATIVE SUPPORT FOR JUDICIAL ACTIVITY

1. Support for civil and criminal courts	65 409	60 848	48 462	3 377	767	5 483
2. Support for administrative tribunals	725	523	450	36	5	2
3. Expropriation tribunal	1 886	1 627	1 523	16	32	27
TOTAL FOR THE PROGRAM:	68 020	62 998	50 435	3 429	804	5 512

DETAILS OF PROGRAM 3
Summary: page **1**-22

INQUIRIES AND SCIENTIFIC SPECIALIST ASSISTANCE FOR JUDICIAL PURPOSES

1. Inquiries into deaths and fires	1 902	1 637	906	5	6	709
2. Medico-legal specialist assistance	1 324	1 221	842	48	7	278
3. Scientific specialist assistance	2 178	2 056	1 802	14	48	12
TOTAL FOR THE PROGRAM:	5 404	4 914	3 550	67	61	999

DETAILS OF PROGRAM 4
Summary: page **1**-22

PROTECTION OF HUMAN RIGHTS AND FREEDOMS

1. Commission des droits et libertés de la personne	2 928	2 788	1 846	550	114	223
2. Comité de la protection de la jeunesse	3 197	2 895	2 323	128	159	55
TOTAL FOR THE PROGRAM:	6 125	5 683	4 169	678	273	278

The objective of this program is to have each court of justice render justice by formulating decisions according to its jurisdiction.

				CAPITAL – OTHER EXPENDITURE	TRANSFER
Maintenance	Rent	Supplies	Other Expenditure	Equipment	
	8	22	94		
	8	22	94		

The objective of this program is to ensure the administrative support necessary for the operation of the courts.

114	462	1 225	196	762	
8	7	1	1	13	
1	7	13	3	5	
123	476	1 239	200	780	

The objective of this program is to provide the department, through inquiries, with the information necessary to determine whether deaths or fires are of a criminal nature, and through scientific specialist assistance which will provide more thorough knowledge of the perpetration of certain crimes and misdeeds.

	4	5	1	1	
4	6	31		5	
31	4	99	3	43	
35	14	135	4	49	

The objective of this program is to promote fundamental human rights, particularly those stated in the Charter of Human Rights and in the Youth Protection Act.

3	26	18	6	2	
3	18	25	9	6	169
6	44	43	15	8	169

DETAILS OF PROGRAM 5
Summary: page **1**-22

ASSISTANCE TO PERSONS BROUGHT BEFORE THE COURTS

	1982-1983		OPERATING – STAFF		– OTHER EXPENDITURE	
ELEMENTS	Authorized Appropriations	Expenditure	Salaries	Other Remuneration	Communications	Services
1. Commission des services juridiques	50 820	50 820				
2. Assistance for class action	352	248				
3. Socio-economic assistance to persons brought before the courts	714	292	84	28	4	174
TOTAL FOR THE PROGRAM:	51 886	51 360	84	28	4	174

DETAILS OF PROGRAM 6
Summary: page **1**-22

ADMINISTRATION

	1982-1983		OPERATING – STAFF		– OTHER EXPENDITURE	
ELEMENTS	Authorized Appropriations	Expenditure	Salaries	Other Remuneration	Communications	Services
1. Administration	3 757	3 432	1 615	415	762	218
Permanent[2]	100	198			9	11
2. Personnel management	3 735	3 501	3 282	76	75	20
3. Supplies and equipment management	2 770	2 671	1 479	46	105	2
4. Financial and organizational management	2 110	1 965	1 783	43	93	23
5. Management systems	8 311	7 893	2 456	240	160	1 534
TOTAL FOR THE PROGRAM :	20 783	19 660	10 615	820	1 204	1 808

[2] Act to promote good citizenship, R.S.Q., c. C-20 and amendments.

DETAILS OF PROGRAM 7
Summary: page **1**-26

OFFICIAL REGISTRATION

	1982-1983		OPERATING – STAFF		– OTHER EXPENDITURE	
ELEMENTS	Authorized Appropriations	Expenditure	Salaries	Other Remuneration	Communications	Services
1. Registration of civil status, matrimonial regimes and changes of names of individuals	781	726	690		19	2
2. Registration of acts respecting property	13 160	11 708	10 870	320	120	12
TOTAL FOR THE PROGRAM:	13 941	12 434	11 560	320	139	14

DETAILS OF PROGRAM 8
Summary: page **1**-26

LIQUOR PERMIT CONTROL

	1982-1983		OPERATING – STAFF		– OTHER EXPENDITURE	
ELEMENTS	Authorized Appropriations	Expenditure	Salaries	Other Remuneration	Communications	Services
TOTAL FOR THE PROGRAM:	5 108	4 422	3 890	94	313	28

The objective of this program is to assure legal, financial and social assistance to persons with low incomes who are economically disadvantaged, and to children and families faced with social problems related to justice.

				CAPITAL – OTHER EXPENDITURE	TRANSFER
Maintenance	Rent	Supplies	Other Expenditure	Equipment	
					50 820
					248
		2			
		2			51 068

The objective of this program is to plan, administer and coordinate the human, physical and financial resources essential to the management of the department's programs.

2	16	26	194	8	176
		5	15	3	155
	10	19	14	5	
32	131	851	1	24	
2	1	12	5	3	
598	2 526	238	30	111	
634	2 684	1 151	259	154	331

The objective of this program is to ensure that acts of civil status, acts respecting property and other official documents are preserved.

		15			
21	141	182	7	35	
21	141	197	7	35	

The objective of this program is to protect the public by controlling the operation of liquor outlets.

4	30	49	4	10	

JUSTICE

($ THOUSANDS)

DETAILS OF PROGRAM 9
Summary: page 1-26

CUSTODY OF PRISONERS AND REINTEGRATION OF DELINQUENTS INTO SOCIETY

	1982-1983		OPERATING – STAFF		– OTHER EXPENDITURE	
ELEMENTS	Authorized Appropriations	Expenditure	Salaries	Other Remuneration	Communications	Services
1. Detention	80 780	78 649	67 328	1 370	492	921
2. Community participation	6 783	6 512	414	10	28	5 038
3. Surveillance of persons on probation and parole	7 650	7 006	6 349	266	281	13
4. Commission québécoise des libérations conditionnelles	992	905	640	7	72	177
TOTAL FOR THE PROGRAM:	96 205	93 072	74 731	1 653	873	6 149

DETAILS OF PROGRAM 10
Summary: page 1-24

GOVERNMENT LEGAL SERVICES

1. Legal services in civil matters	13 461	12 730	10 715	839	406	589
2. Legal services in penal matters	2 807	2 589	1 790	170	19	296
Permanent[3]	1 059	692				
3. Claims	607	529	432	32	42	8
TOTAL FOR THE PROGRAM:	17 934	16 540	12 937	1 041	467	893

[3] Highway Code, R.S.Q. c. C-24 and amendments.

DETAILS OF PROGRAM 11
Summary: page 1-24

LEGISLATIVE AFFAIRS

1. Revision of government acts and regulations	2 000	1 837	1 617	119	14	31
2. Drafting of departmental legislation and research	2 325	2 231	1 128	138	9	77
3. Consolidation of statutes and regulations	2 612	2 278	761	349	1 050	87
TOTAL FOR THE PROGRAM:	6 937	6 346	3 506	606	1 073	195

DETAILS OF PROGRAM 12
Summary: page 1-26

CRIMINAL PROSECUTIONS

TOTAL FOR THE PROGRAM:	13 044	12 375	11 250	389	256	313

The objective of this program is to protect society by encouraging it to participate in the administration of justice and by ensuring adults on probation, in custody and on parole services which will facilitate their reintegration.

				CAPITAL – OTHER EXPENDITURE			TRANSFER
Maintenance	Rent	Supplies	Other Expenditure	Services	Equip-ment	Fixed Assets	
226	78	7 508	95		618		13
			5		2		1 015
5	23	10	30		29		
	3	4	2				
231	104	7 522	132		649		1 028

The objective of this program is to assure legal support to all government activities.

13	18	49	68		33		
3	9	295	4		3		
							692
		7	2		6		
16	27	351	74		42		692

The objective of this program is to ensure the drafting of all Bills of the ministère de la Justice and of certain departments and bodies, for tabling before the Assemblée nationale, and the examination of draft regulations submitted by government departments and bodies.

3	18	12	20		3		
	2	19	7		1		850
	1	18	5		7		
3	21	49	32		11		850

The objective of this program is to see that the Criminal Code is enforced.

7	46	57	34		23		

DETAILS OF PROGRAM 13
Summary: page 1-26

COORDINATION OF PUBLIC SECURITY ACTIVITIES

	1982-1983		OPERATING – STAFF		– OTHER EXPENDITURE	
ELEMENTS	Authorized Appropriations	Expenditure	Salaries	Other Remuneration	Communications	Services
1. Research and programing	1 377	1 354	455	82	52	148
Permanent[4]		14	14			
2. Police training and advanced training	3 561	3 359	1 244	23	64	1 346
3. Internal security	2 897	2 691	1 767		317	192
TOTAL FOR THE PROGRAM:	7 835	7 418	3 480	105	433	1 686

[4] Act respecting certain legislative provisions, S.Q., 1978, c. 18.

DETAILS OF PROGRAM 14
Summary: page 1-26

STANDARDIZATION AND SUPERVISION OF POLICE OPERATIONS

TOTAL FOR THE PROGRAM:	3 303	3 088	2 505	66	174	294

DETAILS OF PROGRAM 15
Summary: page 1-26

SÛRETÉ DU QUÉBEC

1. Protection of society, people and their property	213 223	210 697	206 031	594	3 519	16
2. Internal management and support	52 408	48 599	19 761	916	1 845	1 062
TOTAL FOR THE PROGRAM:	265 631	259 296	225 792	1 510	5 364	1 078

DETAILS OF PROGRAM 16
Summary: page 1-26

CIVIL PROTECTION

Voted	3 254	2 652	2 121	31	74	103
Permanent[5]	3 000	4 140		2		257
TOTAL FOR THE PROGRAM:	6 254	6 792	2 121	33	74	360

[5] Act respecting the protection of persons and property in the event of disaster, R.S.Q., c. P-38.1 and amendments.

The objective of this program is to assure legal, financial and social assistance to persons with low incomes who are economically disadvantaged, and to children and families faced with social problems related to justice.

				CAPITAL – OTHER EXPENDITURE	TRANSFER
Maintenance	Rent	Supplies	Other Expenditure	Equipment	
	3	49	3	2	560
39	8	551	4	80	
61	5	206	11	132	
100	16	806	18	214	560

The objective of this program is to prepare policies and standards repecting the activities, supervision and coordination of police forces in Québec.

Maintenance	Rent	Supplies	Other Expenditure	Equipment	Transfer
2	22	12	7	6	

The objective of this program is to protect society, people and their property from all criminal activity.

Maintenance	Rent	Supplies	Other Expenditure	Equipment	Transfer
			537		
2 096	6 373	10 591	376	5 436	143
2 096	6 373	10 591	913	5 436	143

The objective of this program is to ensure the protection of the public in the event of a disaster.

Maintenance	Rent	Supplies	Other Expenditure	Equipment	Transfer
31	26	88	8	169	1
					3 881
31	26	88	8	169	3 882

DETAILS OF PROGRAM 17
Summary: page 1-18

CRIME VICTIMS COMPENSATION

ELEMENTS	1982-1983		OPERATING – STAFF		– OTHER EXPENDITURE	
	Authorized Appropriations	Expenditure	Salaries	Other Remuneration	Communications	Services
TOTAL FOR THE PROGRAM: Permanent[6]	12 492	11 592				1 233

[6] Crime Victims Compensation Act, R.S.Q. c. I-6 and amendments.

TOTAL FOR THE DEPARTMENTS PROGRAMS:						
Voted	591 395	567 750	427 007	10 837	11 503	19 513
Permanent	35 053	33 847	15 765	267	896	1 685
	626 448	601 597	442 772	11 104	12 399	21 198

		OPERATING – STAFF	– OTHER EXPENDITURE
TOTAL FOR THE DEPARTMENTS SUPERCATEGORIES:		453 876	71 053

The objective of this program is to ensure financial compensation to the victims of criminal acts.

				CAPITAL – OTHER EXPENDITURE			TRANSFER
Maintenance	Rent	Supplies	Other Expenditure	Services	Equipment	Fixed Assets	
							10 359

Maintenance	Rent	Supplies	Other Expenditure	Services	Equipment	Fixed Assets	TRANSFER
3 309	10 024	22 287	1 692		7 583		53 995
	8	27	109		3		15 087
3 309	10 032	22 314	1 801		7 586		69 082

	CAPITAL – OTHER EXPENDITURE	TRANSFER
	7 586	69 082

DETAILS OF PROGRAM 1
Summary: page 1-10

WILDLIFE MANAGEMENT

	1982-1983		OPERATING – STAFF		– OTHER EXPENDITURE			
ELEMENTS	Authorized Appropriations	Expenditure	Salaries	Other Remuneration	Communications	Services	Maintenance	Rent
1. Research	2 057	1 662	1 377	73	53	22	15	29
2. Improvement and control	16 169	14 861	7 005	1 738	597	1 153	165	496
3. Protection and education	23 774	22 691	16 467	1 999	413	399	543	364
TOTAL FOR THE PROGRAM:	42 000	39 214	24 849	3 810	1 063	1 574	723	889

DETAILS OF PROGRAM 2
Summary: page 1-16

PROMOTIONAL, EDUCATIONAL AND RECREATIONAL OUTDOOR ACTIVITIES

1. Parks and reserves[1]	57 568	53 607	18 028	18 579	794	1 625	1 679	919
Permanent[2]		11						
2. Support for outdoor organizations and sites	5 221	5 138						
TOTAL FOR THE PROGRAM:	62 789	58 756	18 028	18 579	794	1 625	1 679	919

[1] Not including $ 2 700 in investments under authorized appropriations and $ 1 900 under expenditure.

[2] Financial Administration Act, R.S.Q., c. A-6 and amendments.

DETAILS OF PROGRAM 3
Summary: page 1-16

IMPLEMENTATION OF FACILITIES AND MANAGEMENT OF OUTDOOR SITES

TOTAL FOR THE PROGRAM:	25 324	24 010						

DETAILS OF PROGRAM 4
Summary: page 1-16

SUPPORT FOR SOCIO-CULTURAL RECREATIONAL ACTIVITIES

1. Assistance for socio-cultural organizations	3 529	3 525						
2. Assistance for socio-cultural activities and events	4 107	3 475						
3. Socio-cultural travel and exchanges	1 162	914		74	837	1		
4. Recreational activities related to tourism	1 177	1 093						
TOTAL FOR THE PROGRAM:	9 975	9 007		74	837	1		

The objective of this program is to ensure the preservation, improvement and protection of wildlife in Québec by maintaining an ecological balance and by using this resource rationally.

		CAPITAL – STAFF	– OTHER EXPENDITURE							TRANSFER
Supplies	Other Expenditure	Other Remuneration	Communications	Services	Rent	Supplies	Equipment	Fixed Assets	Other Expenditure	
53	1						39			
1 018	35						313	183		2 158
1 470	48						700			288
2 541	84						1 052	183		2 446

The objective of this program is to preserve portions of Québec's natural heritage for educational and recreational purposes and to promote and encourage the practice of outdoor activities.

10 319	155						1 317			192
	11									
										5 138
10 319	166						1 317			5 330

The objective of this program is to set up a network of facilities and sites allowing for the practice of outdoor activities.

		2 250	20	1 635	1 572	1 501	507	13 345	1 071	2 109

The objective of this program is to make socio-cultural activities readily accessible to the public through technical and financial assistance.

										3 525
										3 475
	2									
										1 093
	2									8 093

LOISIR, CHASSE ET PÊCHE

($ THOUSANDS)

DETAILS OF PROGRAM 5
Summary: page **1**-16

SUPPORT TO MUNICIPALITIES AND LOCAL AND REGIONAL RECREATIONAL ORGANIZATIONS

	1982-1983		OPERATING – STAFF		– OTHER EXPENDITURE			
ELEMENTS	Authorized Appropriations	Expenditure	Salaries	Other Remuneration	Communications	Services	Maintenance	Rent
1. Support for municipalities	15 791	14 415						
2. Assistance for local and regional organizations	10 007	9 653						
3. Assistance for community centres	1 306	1 305						
TOTAL FOR THE PROGRAM:	27 104	25 373						

DETAILS OF PROGRAM 6
Summary: page **1**-16

INTERNAL MANAGEMENT AND SUPPORT

1. Administration	2 209	1 700	1 433	67	96	60	1	17
2. Central administration	21 501	19 078	11 217	1 291	1 226	649	68	273
Permanent[3]		9						
3. Regional administration	6 781	6 267	5 032	515	239	23	38	87
TOTAL FOR THE PROGRAM:	30 491	27 054	17 682	1 873	1 561	732	107	377

[3] Financial Administration A et, R.S.Q., c. A-6 and amendments.

DETAILS OF PROGRAM 7
Summary: page **1**-16

PROMOTION OF PHYSICAL AND SPORTS ACTIVITIES

1. Support for physical activities organizations	1 951	1 941				121		
2. Support for sports organizations	10 556	10 378						
3. Organization and preparation of sports events	2 940	2 897			14	6		6
TOTAL FOR THE PROGRAM:	15 447	15 216			14	127		6

The objective of this program is to promote access to recreational activities by providing municipalities and organizations with financial and technical assistance for recreational activities.

		CAPITAL – STAFF	– OTHER EXPENDITURE							TRANSFER
Supplies	Other Expenditure	Other Remuneration	Communications	Services	Rent	Supplies	Equipment	Fixed Assets	Other Expenditure	
										14 415
										9 653
										1 305
										25 373

The objective of this program is to plan, administer and coordinate the human, physical and financial resources essential to the management of the department's programs.

Supplies	Other Expenditure	Other Remuneration	Communications	Services	Rent	Supplies	Equipment	Fixed Assets	Other Expenditure	TRANSFER
23	1						2			
451	22						133			3 748
	9									
227	6						100			
701	38						235			3 748

The objective of this program is to promote public access to physical and sports activities by providing financial and technical assistance.

Supplies	Other Expenditure	Other Remuneration	Communications	Services	Rent	Supplies	Equipment	Fixed Assets	Other Expenditure	TRANSFER
										1 820
										10 378
55										2 816
55										15 014

LOISIR, CHASSE ET PÊCHE

($ THOUSANDS)

DETAILS OF PROGRAM 8
Summary: page **1**-16

RÉGIE DE LA SÉCURITÉ DANS LES SPORTS

	1982-1983		OPERATING – STAFF		– OTHER EXPENDITURE			
ELEMENTS	Authorized Appropriations	Expenditure	Salaries	Other Remuneration	Communications	Services	Maintenance	Rent
TOTAL FOR THE PROGRAM:	1 724	951	651	48	114	86	1	13

DETAILS OF PROGRAM 9
Summary: page **1**-16

RÉGIE DES INSTALLATIONS OLYMPIQUES

	Authorized Appropriations	Expenditure	Salaries	Other Remuneration	Communications	Services	Maintenance	Rent
TOTAL FOR THE PROGRAM:	6 700	6 700						

	Authorized Appropriations	Expenditure	Salaries	Other Remuneration	Communications	Services	Maintenance	Rent
TOTAL FOR THE DEPARTMENT'S PROGRAMS:								
Voted	221 554	206 261	61 210	24 384	4 383	4 145	2 510	2 204
Permanent		20						
	221 554	206 281	61 210	24 384	4 383	4 145	2 510	2 204

	OPERATING – STAFF	– OTHER EXPENDITURE
TOTAL FOR THE DEPARTMENT'S SUPERCATEGORIES:	85 594	27 178

The objective of this program is to ensure safety in the practice of sports through promotion, education, research, technical assistance and supervision of certain sports events.

		CAPITAL – STAFF	– OTHER EXPENDITURE							TRANSFER
Supplies	Other Expenditure	Other Remuneration	Communications	Services	Rent	Supplies	Equipment	Fixed Assets	Other Expenditure	
28	2						8			

The objective of this program is to lend support to the Régie des installations olympiques as regards its operating expenses.

										6 700

13 644	272 20	2 250	20	1 635	1 572	1 501	3 119	13 528	1 071	68 813
13 644	292	2 250	20	1 635	1 572	1 501	3 119	13 528	1 071	68 813

	CAPITAL – STAFF	– OTHER EXPENDITURE	TRANSFER
	2 250	22 446	68 813

MAIN-D'OEUVRE ET SÉCURITÉ DU REVENU

($ THOUSANDS)

DETAILS OF PROGRAM 1
Summary: page 1-12

LABOUR RELATIONS AND STANDARDS

	1982-1983		OPERATING – STAFF		– OTHER EXPENDITURE	
ELEMENTS	Authorized Appropriations	Expenditure	Salaries	Other Remuneration	Communications	Services
1. Protection of the rights of association and of certification	2 329	2 329	2 104	39	137	12
2. Mediation and arbitration	1 919	1 919	1 535	19	145	182
3. Labour standards	250	250	232	2	14	1
4. Administrative and technical support	634	634	449	19	34	103
Permanent[1]	22	22				22
Permanent[2]		14	14			
TOTAL FOR THE PROGRAM:	5 154*	5 168	4 334	79	330	320

[1] Act respecting the placing of certain labour unions under trusteeship, S.Q. 1975, c. 57 and Amendments.

[2] Labour Code, R.S.Q. c. C-27 and Amendments.

* Not including $ 3 792 574 in voted appropriations and $ 3 370 in permanent appropriations tranferred to the ministère du Travail for the period from December 16, 1982 to March 31, 1983, under the Act respecting the ministère du Travail and amending other legislative provisions, 1982, c. 53.

DETAILS OF PROGRAM 2
Summary: page 1-12

FINANCIAL ASSISTANCE FOR THE COMMISSION DE LA SANTÉ ET DE LA SÉCURITÉ DU TRAVAIL

	Authorized Appropriations	Expenditure	Salaries	Other Remuneration	Communications	Services
TOTAL FOR THE PROGRAM:	13 851*	13 851				

* Not including $ 6 925 496 transferred from the ministère du Travail for the period from December 16, 1982 to March 31, 1983, under the Act respecting the ministère du Travail and amending other legislative provisions, S.Q., 1982, c. 53.

DETAILS OF PROGRAM 3
Summary:page1-12

OCCUPATIONAL TRAINING AND SECURING OF EMPLOYMENT

	Authorized Appropriations	Expenditure	Salaries	Other Remuneration	Communications	Services
1. Financial assistance for the occupational training of adults	18 802	18 198				
2. Financial assistance for manpower committees	1 583	973				
3. Financial assistance for the placement activities of the Office de la construction	4 000	4 000				
TOTAL FOR THE PROGRAM:	24 385*	23 171				

* Not including $ 1 882 900 transferred to the ministère du Travail for the period from December 16, 1982 to March 31, 1983, under the Act respecting the ministère du Travail and amending other legislative provisions, 1982, c. 53.

The objective of this program is to promote labour-management relations, to set up structure to facilitate relations between labour and management associations and to extend working conditions already negotiated to groups of workers not covered by collective agreements.

				CAPITAL – OTHER EXPENDITURE	TRANSFER
Maintenance	Rent	Supplies	Other Expenditure	Equipment	
1	5	26		5	
	31	3	2	2	
		1			
1		12		16	
2	36	42	2	23	

The objective of this program is to protect workers by ensuring occupational health and safety.

		TRANSFER
		13 851

The objective of this program is to provide workers with the training necessary to obtain and keep jobs, and to facilitate reclassification, when necessary.

		TRANSFER
		18 198
		973
		4 000
		23 171

MAIN-D'OEUVRE ET SÉCURITÉ DU REVENU

($ THOUSANDS)

DETAILS OF PROGRAM 4
Summary: page **1**-12

JOB CREATION *

ELEMENTS	1982-1983		OPERATING – STAFF		– OTHER EXPENDITURE	
	Authorized Appropriations	Expenditure	Salaries	Other Remuneration	Communications	Services

* Initial appropriations of $ 62 800 000 were transferred to the « Administration of Manpower and Income Security Programs » of the department and to other departments.

DETAILS OF PROGRAM 5
Summary: page **1**-18

FAMILY INCOME SUPPLEMENT

1. Basic family allowances						
Permanent[3]		4				
Permanent[4]	180 034	177 337				
2. Supplementary family allowances for handicapped children						
Permanent[4]	11 191	9 124				
TOTAL FOR THE PROGRAM:	191 225	186 465				

[3] Financial Administration Act, R.S.Q., c. A-6 and amendments.
[4] Family Allowances Act, R.S.Q., c. A-17 and amendments.

DETAILS OF PROGRAM 6
Summary: page **1**-18

MATERNITY ALLOWANCES

TOTAL FOR THE PROGRAM:	9 265	8 994				

DETAILS OF PROGRAM 7
Summary: page **1**-18

SOCIAL AID BENEFITS

Voted	1 532 872	1 518 643				
Permanent[5]		67				
TOTAL FOR THE PROGRAM:	1 532 872	1 518 710				

[5] Financial Administration Act, R.S.Q., c. A-6 and amendments.

The objective of this program is to provide for the increase of any appropriation, with the approval of the Conseil du trésor, for carrying out projects to promote employment, particularly for social aid recipients and students *.

				CAPITAL – OTHER EXPENDITURE	TRANSFER
Maintenance	Rent	Supplies	Other Expenditure	Equipment	

The objective of this program is to compensate for a certain portion of family expenses.

			4		
					177 337
					9 124
			4		186 461

The objective of this program is to provide financial assistance to working women entitled to maternity leave.

					8 994

The objective of this program is to ensure all households an income based on the difference between their resources and their basic needs.

			67		1 518 643
			67		1 518 643

($ THOUSANDS)

DETAILS OF PROGRAM 8
Summary: page 1-18

HEALTH ASSISTANCE

ELEMENTS	1982-1983		OPERATING – STAFF		– OTHER EXPENDITURE	
	Authorized Appropriations	Expenditure	Salaries	Other Remuneration	Communications	Services
1. Allowances for drugs and medical appliances	56 474	56 474				
2. Allowances for services	26 727	26 727				
TOTAL FOR THE PROGRAM:	83 201	83 201				

DETAILS OF PROGRAM 9
Summary: page 1-18

INCOME SECURITY FOR CREE HUNTERS AND TRAPPERS

ELEMENTS	Authorized Appropriations	Expenditure	Salaries	Other Remuneration	Communications	Services
TOTAL FOR THE PROGRAM:	9 152	8 653				

DETAILS OF PROGRAM 10
Summary: page 1-18

RESEARCH AND PLANNING AS REGARDS LABOUR, MANPOWER AND INCOME SECURITY

ELEMENTS	Authorized Appropriations	Expenditure	Salaries	Other Remuneration	Communications	Services
1. Centre de recherche et de statistiques sur le marché du travail	4 050	3 412	2 930	87	121	197
2. Research and planning as regards manpower and income security	867	732	694	3	17	14
TOTAL FOR THE PROGRAM:	4 917*	4 144	3 624	90	138	211

* Not including $ 761 972 transferred to ministère du Travail for the period from December 16, 1982 to March 31, 1983, under the Act respecting the ministère du Travail and amending other legislative provisions, S.Q., 1982, c. 53.

DETAILS OF PROGRAM 11
Summary: page 1-18

ADMINISTRATION OF MANPOWER AND INCOME SECURITY PROGRAMS

ELEMENTS	Authorized Appropriations	Expenditure	Salaries	Other Remuneration	Communications	Services
1. Administration of the occupational training program for adults	2 894	2 629	2 435	30	75	78
2. Administration of manpower and social aid services[6]	170 832	156 930	58 569	9 079	2 838	157
3. Administration of family allowances	5 726	5 380				5 380
4. Administration of health assistance	4 756	4 680				4 680
5. Administration of the supplemental pension plan legislation	1 228	813				
TOTAL FOR THE PROGRAM:	185 436	170 432	61 004	9 109	2 913	10 295

[6] Not including $ 9 400 000 for loans under authorized appropriations and expenditure.

This objective of this program is to pay for the drugs, equipment and dental and optometric care required by social aid recipients.

				CAPITAL – OTHER EXPENDITURE	TRANSFER
Maintenance	Rent	Supplies	Other Expenditure	Equipment	
					56 474
					26 727
					83 201

The objective of this program is to ensure a guaranteed income for Cree hunters and trappers engaged in traditional activities.

Maintenance	Rent	Supplies	Other Expenditure	Equipment	
					8 653

The objective of this program is to promote the acquisition of the knowledge necessary to implement programs and activities in fields related to labour relations, manpower and income security, to assess the programs and activities and to make the knowledge thus acquired available to the labour force.

Maintenance	Rent	Supplies	Other Expenditure	Equipment	
4	7	34	5	22	5
		2		2	
4	7	36	5	24	5

The objective of this program is to ensure the administration of all the programs entrusted to the department as regards manpower and income security.

Maintenance	Rent	Supplies	Other Expenditure	Equipment	
		11			
34	330	1 248	509	97	84 069
					813
34	330	1 259	509	97	84 882

MAIN-D'OEUVRE ET SÉCURITÉ DU REVENU

($ THOUSANDS)

DETAILS OF PROGRAM 12
Summary: page 1-18

ADMINISTRATION AND MANAGEMENT

	1982-1983		OPERATING – STAFF		– OTHER EXPENDITURE	
ELEMENTS	Authorized Appropriations	Expenditure	Salaries	Other Remuneration	Communications	Services
1. Administration	2 078	1 585	1 381	29	81	10
2. Administration and technical support	19 081	16 838	9 824	490	1 822	446
3. Conseil consultatif du travail et de la main-d'oeuvre	215	214	177		17	18
TOTAL FOR THE PROGRAM:	21 374*	18 637	11 382	519	1 920	474

* Not including $ 647 300 transferred to the ministère de l'Habitation et Protection du consommateur for the period from December 1, 1982 to March 31, 1983, under section 9 of the Executive Power Act (R.S.Q., c. E-18 and amendments) and Order in Council 2530-82, and $ 378 566 transferred to the ministère du Travail for the period from December 16, 1982 to March 31, 1983, under the Act respecting the ministère du Travail and amending other legislative provisions, 1982, c. 53.

DETAILS OF PROGRAM 13
Summary: page 1-18

ADMINISTRATION AND MANAGEMENT OF THE COMMISSION DES AFFAIRES SOCIALES

TOTAL FOR THE PROGRAM:	3 857	3 409	2 648	185	257	163

DETAILS OF PROGRAM 14
Summary: page 1-26

SAFETY IN BUILDINGS AND PUBLIC PLACES

1. Enforcement of safety regulations	11 815	11 815	10 554	118	976	6
Permanent[7]		11				
2. Administrative and technical support	2 010	2 009	1 865	77	45	2
TOTAL FOR THE PROGRAM:	13 825*	13 835	12 419	195	1 021	8

[7] Financial Administration Act, R.S.Q., c. A-6 and amendments.

* Not including $ 9 470 370 transferred to the ministère de l'Habitation et Protection du consommateur for the period from December 1, 1982 to March 31, 1983, under section 9 of the Executive Power Act (R.S.Q., c. E-18 and amendments) and Order in Council 2530-82.

TOTAL FOR THE DEPARTMENT'S PROGRAMS:						
Voted	1 907 267	1 872 091	95 397	10 177	6 579	11 449
Permanent	191 247	186 579	14			22
	2 098 514	2 058 670	95 411	10 177	6 579	11 471

	OPERATING – STAFF	– OTHER EXPENDITURE
TOTAL FOR THE DEPARTMENT'S SUPERCATEGORIES:	105 588	23 243

The objective of this program is to plan, administer and coordinate the human, physical and financial resources essential to the management of the department's programs and to make it possible to obtain the opinions necessary for preparing its labour and manpower policies.

				CAPITAL – OTHER EXPENDITURE	TRANSFER
Maintenance	Rent	Supplies	Other Expenditure	Equipment	
	40	34	1	9	
426	1 355	640	51	1 784	
	1	1			
426	1 396	675	52	1 793	

The objective of this program is to provide the Commission with the resources and services required to hear any application, petition or appeal under its jurisdiction.

11	94	38	6	7	

The objective of this program is to protect the public by ensuring that buildings, public places and technical installations are safe and hygienic.

8	6	110	4	33	
			11		
1	1	16	1	1	
9	7	126	16	34	

486	1 870	2 176	579	1 978	1 741 400
			82		186 461
486	1 870	2 176	661	1 978	1 927 861

	CAPITAL – OTHER EXPENDITURE	TRANSFER
	1 978	1 927 861

RÉGIE DE L'ASSURANCE-MALADIE DU QUÉBEC

($ THOUSANDS)

DETAILS OF PROGRAM 1
Summary: page 1-18
HEALTH INSURANCE PLAN

The objective of this program is to defray the cost of the services insured under the health insurance plan and of related administrative expenses.

	1982-1983		TRANSFER
ELEMENTS	Authorized Appropriations	Expenditure	
1. Medical care Permanent[1]	1 037 468	919 216	919 216
2. Optometric care Permanent[1]	26 10322 743		22 743
3. Dental care Permanent[1]	79 961	60 674	60 674
4. Drugs and services for the elderly Permanent[1]	112 903	105 204	105 204
5. Other services Permanent[1]	13 755	13 083	13 083
6. Administration Permanent[1]	43 690	41 700	41 700
TOTAL FOR THE PROGRAM:	1 313 880	1 162 620	1 162 620

[1] A forecast of $ 1 313 880 000 and an expenditure to the Health Services Funds of $ 1 162 620 487, including a contribution of $ 494 050 070 from the Consolidated Revenue Fund for expenditure exceeding half of the contribution of employers to the Health Services Fund equal to $ 668 570 417 (see page 1-42) with regard to the Act respecting the Régie de l'assurance-maladie du Québec, R.S.Q., c, R-5 and amendments.

TOTAL FOR THE DEPARTMENT'S PROGRAM: Permanent	1 313 880	1 162 620	1 162 620
			TRANSFERT
TOTAL FOR THE DEPARTMENT'S SUPERCATEGORIES:			1 162 620

REVENU

($ THOUSANDS)

DETAILS OF PROGRAM 1
Summary: page 1-24

TAX ADMINISTRATION

ELEMENTS	1982-1983 Authorized Appropriations	1982-1983 Expenditure	OPERATING – STAFF Salaries	OPERATING – STAFF Other Remuneration	– OTHER EXPENDITURE Communications	– OTHER EXPENDITURE Services
1. Collection	72 771	69 446	41 706	16 862	6 195	688
Permanent[1]	12 850	12 201				12 201
Permanent[2]	2 900	1 893				1 893
Permanent[3]	1 995	6 811				6 811
Permanent[4]	3 575	2 282				2 282
Permenent[5]	54	42				42
Permanent[6]	25 500	28 257				
2. Audit	39 968	37 246	33 663	171	2 463	184
3. Technical support	15 480	14 189	12 228	379	122	402
4. Administration and administrative support	5 741	5 183	4 471	257	98	201
	13 400	12 431	6 465	1 112	540	393
TOTAL FOR THE PROGRAM:	194 234	189 981	98 533	18 781	9 418	25 097

[1] Retail Sales Tax Act, R.S.Q., c. I-1 and amendments.

[2] Fuel Tax Act, R.S.Q., c. T-1 and amendments.

[3] Tobacco Tax Act, R.S.Q., c. I-2 and amendments.

[4] Meals and Hotels Tax Act, R.S.Q., c. T-3 and amendments.

[5] Telecommunications Tax Act, R.S.Q., c. T-4 and amendments.

[6] An Act respecting the ministère du Revenu R.S.Q., c. M-31 and amendments.

DETAILS OF PROGRAM 2
Summary: page 1-18

EMPLOYMENT INCOME SUPPLEMENT AND ADMINISTRATION OF LOGIRENTE

ELEMENTS	1982-1983 Authorized Appropriations	1982-1983 Expenditure	OPERATING – STAFF Salaries	OPERATING – STAFF Other Remuneration	– OTHER EXPENDITURE Communications	– OTHER EXPENDITURE Services
1. Employment income supplement	23 132	20 169	180	128	25	5
2. Administration of Logirente	328	218	42	73	103	
TOTAL FOR THE PROGRAM:	23 460	20 387	222	201	128	5

DETAILS OF PROGRAM 3
Summary: page 1-18

REFUNDS TO CERTAIN SELF-EMPLOYED WORKERS OF PART OF THEIR CONTRIBUTIONS TO THE QUÉBEC PENSION PLAN

ELEMENTS	1982-1983 Authorized Appropriations	1982-1983 Expenditure	OPERATING – STAFF Salaries	OPERATING – STAFF Other Remuneration	– OTHER EXPENDITURE Communications	– OTHER EXPENDITURE Services
TOTAL FOR THE PROGRAM: Permanent[8]	1 320	805				

[7] Act respecting the payment of allowances to certain self-employed workers, R.S.Q., c. P-1 and amendments.

The objective of this program is to collect amounts owed by mandataries and taxpayers liable under the fiscal laws and to repress tax evasion and fraud.

				CAPITAL – OTHER EXPENDITURE	TRANSFER
Maintenance	Rent	Supplies	Other Expenditure	Equipment	
749	2 689	376	8	173	
			28 257		
4	5	701		55	
157	240	489	9	163	
1	7	26	108	14	
		3 777	1	143	
911	2 941	5 369	28 383	548	

The objective of this program is to provide low-income workers with additional income by paying them benefits based on the income of the household. The program also includes administering the housing allowance program for the elderly.

Maintenance	Rent	Supplies	Other Expenditure	Equipment	TRANSFER
		37		9	19 785
		37		9	19 785

The objective of this program is to alleviate the contributions of certain self-employed workers to the Québec Pension Plan.

Maintenance	Rent	Supplies	Other Expenditure	Equipment	TRANSFER
					805

PROGRAM 4
Summary: page **1**-26

CONTROL OF GAMES OF CHANCE AND RACES

	1982-1983		OPERATING – STAFF		– OTHER EXPENDITURE	
ELEMENTS	Authorized Appropriations	Expenditure	Salaries	Other Remuneration	Communications	Services
Voted	2 881	2 710	1 652	110	93	577
Permanent[8]	6	12				
TOTAL:	2 887	2 722	1 652	110	93	577

[8] Loi sur les loteries, les courses, les concours publicitaires et les appareils d'amusement, L.R.Q., c. L-6 et modifications.

PROGRAM 5
Summary: page **1**-8

FINANCIAL ASSISTANCE TO THE HORSE RACING INDUSTRY

TOTAL:						
Permanent[9]	4 146	7 639				

[9] Loi sur les licences, L.R.Q., c. L-3 et modifications.

TOTAL OF PROGRAMS:						
Voted	173 701	161 592	100 407	19 092	9 639	2 450
Permanent	52 346	59 942				23 229
	226 047	221 534	100 407	19 092	9 639	25 679

	OPERATING – STAFF	– OTHER EXPENDITURE
TOTAL OF SUPER-CATEGORIES:	119 499	73 065

The objective of this program is to protect the public when games of chance and races for which pari-mutuel betting is allowed are organized and conducted.

				CAPITAL – OTHER EXPENDITURE	TRANSFER
Maintenance	Rent	Supplies	Other Expenditure	Equipment	
3	25	64	2	184	
			12		
3	25	64	14	184	

The objective of this program is to promote the horse racing industry.

					TRANSFER
					7 639

Maintenance	Rent	Supplies	Other Expenditure	CAPITAL – OTHER EXPENDITURE	TRANSFER
914	2 966	5 470	128	741	19 785
			28 269		8 444
914	2 966	5 470	28 397	741	28 229

	CAPITAL – OTHER EXPENDITURE	TRANSFER
	741	28 229

TRANSPORTS

($ THOUSANDS)

DETAILS OF PROGRAM 1
Summary: page 1-12

LAND TRANSPORTATION SYSTEMS

	1982-1983		OPERATING – STAFF		– OTHER EXPENDITURE			
ELEMENTS	Authorized Appropriations	Expenditure	Salaries	Other Remuneration	Communications	Services	Maintenance	Rent
1. Inventory and research	6 565	5 292	4 575	119	140	294	8	9
2. Public transportation	343 577	343 104	1 287	63	70	7 037	1	13
Permanent[1]	400	400						
Permanent[2]		293		56	25	202		5
3. Transportation of commodities	1 222	990	714	3	27	167		7
TOTAL FOR THE PROGRAM:	351 764	350 079	6 576	241	262	7 700	9	34

[1] Québec Urban Community Act, S.Q. 1979, c. 83 and Amendments.

[2] Act to favour the pursuit of the objects of La Ligue de taxis de Montréal Inc. 1982, c. 24 and amendments.

DETAILS OF PROGRAM 2
Summary: page 1-12

ENFORCEMENT OF TRANSPORTATION LAWS AND REGULATIONS

TOTAL FOR THE PROGRAM:	7 605	6 481	5 365	57	148	24	154	26

DETAILS OF PROGRAM 3
Summary: page 1-12

ROAD CONSTRUCTION

1. Construction of autoroutes	144 398	139 606						
2. Construction of highways	111 406	105 598						
3. Construction of regional roads	51 408	40 971						
4. Construction of local roads	86 573	79 062						
TOTAL FOR THE PROGRAM:	393 785	365 237						

The objective of this program is to appreciate, to improve and to coordinate transportation systems and to provide financial assistance for public transportation services.

		CAPITAL – STAFF		– OTHER EXPENDITURE							TRANSFER
Supplies	Other Expenditure	Salaries	Other Remuneration	Communications	Services	Rent	Supplies	Equipment	Fixed Assets	Other Expenditure	
47	2							98			
40	2							5 670			328 921
5											400
2											70
94	4							5 768			329 391

The objective of this program is to make sure that the laws and regulations governing transportation in Québec are enforced.

426	1							280			

The objective of this program is to develop and improve the road system.

		20 239	1 441	1 458	9 595	540	3 109	384	98 757	4 083	
		16 499	4 201	1 885	5 528	1 764	3 668	660	69 481	1 912	
		10 485	3 621	581	1 198	1 779	2 211	60	20 524	512	
		10 372	4 450	646	1 435	8 889	7 130	51	44 398	1 691	
		57 595	13 713	4 570	17 756	12 972	16 118	1 155	233 160	8 198	

TRANSPORTS

($ THOUSANDS)

DETAILS OF PROGRAM 4
Summary: page 1-12

ROAD MAINTENANCE

	1982-1983		OPERATING – STAFF		– OTHER EXPENDITURE			
ELEMENTS	Authorized Appropriations	Expenditure	Salaries	Other Remuneration	Communications	Services	Maintenance	Rent
1. Road and comfort equipment maintenance	161 219	158 108	42 348	20 264	1 800	337	48 472	13 803
2. Structure maintenance	23 972	20 554	2 414	3 145	23	164	9 545	973
3. Control and safety equipment maintenance	31 701	29 532	6 783	1 896	826	23	2 976	270
4. Winter maintenance	130 436	123 112	24 276	3 711	518	50	36 609	2 644
5. Support activities	34 164	31 986	14 212	3 153	179	5 458	1 840	479
6. Equipment service	53 509	51 273	17 103	1 049	161	390	2 637	127
TOTAL FOR THE PROGRAM:	435 001	414 565	107 136	33 218	3 507	6 422	102 079	18 296

DETAILS OF PROGRAM 5
Summary: page 1-12

INTERNAL MANAGEMENT AND SUPPORT

1. Administration	3 184	2 708	2 197	120	113	156		47
2. Administrative support	32 694	25 767	18 334	2 849	947	925	36	1 297
3. Technical support	5 270	4 626	2 665	251	35	1 110	102	220
4. Assistance for municipal network improvement	14 202	13 872	87	409	7	144	2 307	298
TOTAL FOR THE PROGRAM:	55 350	46 973	23 283	3 629	1 102	2 335	2 445	1 862

DETAILS OF PROGRAM 6
Summary: page 1-12

COMMISSION DES TRANSPORTS DU QUÉBEC

TOTAL FOR THE PROGRAM:	9 786	8 389	7 189	301	347	92	34	214

The objective of this program is to maintain the quality of the road system.

		CAPITAL – STAFF		– OTHER EXPENDITURE							TRANSFER
Supplies	Other Expenditure	Salaries	Other Remuneration	Communications	Services	Rent	Supplies	Equipment	Fixed Assets	Other Expenditure	
30 459	190						4	431			
4 261	4										25
16 687	1							70			
24 843	2							1			30 458
5 680	3	12	165		25	136	334	30	280		
21 226	4						2	8 572		2	
103 156	204	12	165		25	136	340	9 104	280	2	30 483

The objective of this program is to plan, administer and coordinate the human, physical and financial resources essential to the management of the department's programs.

Supplies	Other Expenditure	Salaries	Other Remuneration	Communications	Services	Rent	Supplies	Equipment	Fixed Assets	Other Expenditure	TRANSFER
35	5						4	8			23
397	24							958			
171	4							68			
1 131											9 489
1 734	33						4	1 034			9 512

The objective of this program is to issue transport and leasing permits, to fix transport and leasing rates and tariffs and to decide on the awarding and price of contracts for the transport of pupils.

Supplies	Other Expenditure	Salaries	Other Remuneration	Communications	Services	Rent	Supplies	Equipment	Fixed Assets	Other Expenditure	TRANSFER
156	5							51			

TRANSPORTS
($ THOUSANDS)

DETAILS OF PROGRAM 7
Summary: page 1-12

MARITIME AND AIR TRANSPORTATION

ELEMENTS	1982-1983		OPERATING – STAFF		– OTHER EXPENDITURE			
	Authorized Appropriations	Expenditure	Salaries	Other Remuneration	Communications	Services	Maintenance	Rent
1. Maritime transportation	22 953	20 947	715	49	37	89	438	18
2. Air transportation[3]	8 078	7 434	667	120	28	52	12	596
TOTAL OF THE PROGRAM:	31 031	28 381	1 382	169	65	141	450	614

[3] Not including $ 11 400 000 for loans under authorized appropriations and expenditure.

DETAILS OF PROGRAM 8
Summary: page 1-24

GOVERNMENT AIR TRANSPORT

1. Passenger and freight services	9 940	8 991	4 199	116	187	113	974	17
2. Forest protection	7 326	6 320	1 873	352	211	158	2 348	82
TOTAL:	17 266	15 311	6 072	468	398	271	3 322	99

DETAILS OF PROGRAM 9
Summary: page 1-14

SCHOOL TRANSPORTATION

1. Assistance for school transportation	253 963	252 488						
2. Administrative support	939	741	641		17	41	1	30
TOTAL FOR THE PROGRAM:	254 902	253 229	641		17	41	1	30

TOTAL FOR THE DEPARTMENT'S PROGRAMS:								
Voted	1 556 090	1 487 952	157 644	38 027	5 821	16 824	108 494	21 170
Permanent	400	693		56	25	202		5
	1 556 490	1 488 645	157 644	38 083	5 846	17 026	108 494	21 175

		OPERATING – STAFF	– OTHER EXPENDITURE
TOTAL FOR THE DEPARTMENT'S SUPERCATEGORIES:		195 727	262 969

The objective of this program is to ensure the maintenance, improvement and development of maritime and air transportation services.

CAPITAL – STAFF				– OTHER EXPENDITURE								TRANSFER
Supplies	Other Expenditure	Salaries	Other Remuneration	Communications	Services	–	Rent	Supplies	Equipment	Fixed Assets	Other Expenditure	
144					267		1	7	2	1 426	5	17 749
58	8	6		1	68		13	99	163	5 304		239
202	8	6		1	335		14	106	165	6 730	5	17 988

The objective of this program is to provide specialized air transport services for Government purposes.

Supplies	Other Expenditure	Salaries	Other Remuneration	Communications	Services	–	Rent	Supplies	Equipment	Fixed Assets	Other Expenditure	TRANSFER
3 071	110								204			
1 162	52								82			
4 233	162								286			

The objective of this program is to enable elementary and secondary schools to ensure transportation services for their students.

Supplies	Other Expenditure	Salaries	Other Remuneration	Communications	Services	–	Rent	Supplies	Equipment	Fixed Assets	Other Expenditure	TRANSFER
												252 488
10									1			
10									1			252 488

Supplies	Other Expenditure	Salaries	Other Remuneration	Communications	Services	–	Rent	Supplies	Equipment	Fixed Assets	Other Expenditure	TRANSFER
110 006	417	57 607	13 884	4 571	18 116		13 122	16 568	17 844	240 170	8 205	639 462
5												400
110 011	417	57 607	13 884	4 571	18 116		13 122	16 568	17 844	240 170	8 205	639 862

	CAPITAL – STAFF	– OTHER EXPENDITURE	TRANSFER
	71 491	318 596	639 862

DETAILS OF PROGRAM 1
Summary: page **1**-12

LABOUR RELATIONS AND STANDARDS

	1982-1983		OPERATING – STAFF		– OTHER EXPENDITURE	
ELEMENTS	Authorized Appropriations	Expenditure	Salaries	Other Remuneration	Communications	Services
1. Protection of the rights of association and of certification	1 065	855	741	10	74	8
2. Mediation and arbitration	1 072	754	489	4	71	172
3. Labour standards	164	85	75		9	
4. Administrative and technical support	1 492	314	247		7	38
Permanent[1]	3	14				14
Permanent[2]		224	112		57	35
TOTAL FOR THE PROGRAM:	3 796*	2 246	1 664	14	218	267

[1] Act respecting the placing of certain labour unions under trusteeship, 1975, c. 57 and amendments.

[2] Labour Code, R.S.Q., c. C-27 and amendments (Conseil des services essentiels).

[3] The amount of $ 3 795 944 was transferred to the ministère de la Main-d'oeuvre et Sécurité du revenu for the period from December 16, 1982 to March 31, 1983 under the Act respecting tne Ministère du Travail and amending various other legislation, 1982, c. 53.

DETAILS OF PROGRAM 2
Summary: page **1**-12

FINANCIAL ASSISTANCE FOR THE COMMISSION DE LA SANTÉ ET DE LA SÉCURITÉ DU TRAVAIL

	Authorized Appropriations	Expenditure	Salaries	Other Remuneration	Communications	Services
TOTAL FOR THE PROGRAM:	6 925*	6 438				

* The amount of $ 6 925 496 was transferred from the ministère de la Main-d'oeuvre et Sécurité du revenu for the period from December 16, 1982 to March 31 1983, under the Act respecting the Ministère du Travail and amending various other legislation, 1982, c. 53.

DETAILS OF PROGRAM 3
Summary: page **1**-12

OCCUPATIONAL TRAINING AND SECURING OF EMPLOYMENT

	Authorized Appropriations	Expenditure	Salaries	Other Remuneration	Communications	Services
TOTAL FOR THE PROGRAM:	1 883*	1 531				

* The amount of $ 1 882 900 was transferred to the ministère de la Main-d'oeuvre et Sécurité du revenu for the period from December 16, 1982, to March 31 1983, under the Act respecting the Ministère du Travail and amending various other legislation, 1982, c. 53.

DETAILS OF PROGRAM 4
Summary: page **1**-18

RESEARCH AND PLANNING AS REGARDS LABOUR, MANPOWER AND INCOME SECURITY

	Authorized Appropriations	Expenditure	Salaries	Other Remuneration	Communications	Services
TOTAL FOR THE PROGRAM:	762*	762	574	18	49	99

* The amount of $ 761 972 was transferred to the ministère de la Main-d'oeuvre et Sécurité du revenu for the period from December 16, 1982 to March 31, 1983 under the Act respecting the Ministère du Travail and amending various other legislation, 1982, c. 53.

The objective of this program is to promote labour-management relations, to set up structures to facilitate relations between labour and management associations and to extend working conditions already negotiated to groups of workers not covered by collective agreements.

				CAPITAL – OTHER EXPENDITURE	TRANSFER
Maintenance	Rent	Supplies	Other Expenditure	Equipment	
	4	16		2	
4	9	5			
			1		
	1	18		3	
	3	5		12	
4	17	44	1	17	

The objective of this program is to protect workers by ensuring occupational health and safety.

					6 438

The objective of this program is to provide workers with the training necessary to obtain and keep jobs, and to facilitate reclassification, when necessary.

					1 531

he objective of this program is to promote the acquisition of the knowledge necessary to implement programs and activities n fields related to labour relations, manpower and income security, to assess the programs and activities and to make the knowledge hus acquired available to the labour force.

1	1	8	3	2	7

TRAVAIL

($ THOUSANDS)

DETAILS OF PROGRAM 5
Summary: page 1-18

ADMINISTRATION AND MANAGEMENT

ELEMENTS	1982-1983		OPERATING – STAFF		– OTHER EXPENDITURE	
	Authorized Appropriations	Expenditure	Salaries	Other Remuneration	Communications	Services
1. Administration	57	57	47	1	4	1
2. Administrative and technical support	191	191	98	5	35	7
3. Conseil consultatif du travail et de la main-d'oeuvre	130	79	60		4	15
TOTAL FOR THE PROGRAM:	378*	327	205	6	43	23

* The amount of $ 378 566 was transferred, from the ministère de la Main-d'oeuvre et Sécurité du revenu for the period from December 16, 1982 to March 31 1983, under the Act respecting the Ministère du Travail and amending various other legislation, 1982, c. 53.

TOTAL FOR THE DEPARTMENT'S PROGRAMS:	Authorized Appropriations	Expenditure	Salaries	Other Remuneration	Communications	Services
Voted	13 741	11 066	2 331	38	253	340
Permanent	3	238	112		57	49
	13 744	11 304	2 443	38	310	389

	OPERATING – STAFF	– OTHER EXPENDITURE
TOTAL FOR THE DEPARTMENT'S SUPERCATEGORIES:	2 481	813

The objective of this program is to plan, administer and coordinate the human, physical and financial resources essential to the management of the department's programs and to make it possible to obtain the opinions necessary for preparing its labour and manpower policies.

				CAPITAL – OTHER EXPENDITURE	TRANSFER
Maintenance	Rent	Supplies	Other Expenditure	Equipment	
	2	1		1	
10	13	8	1	14	
10	15	9	1	15	
15	30	56	5	22	7 976
	3	5		12	
15	33	61	5	34	7 976

	CAPITAL – OTHER EXPENDITURE	TRANSFER
	34	7 976

TRAVAUX PUBLICS ET APPROVISIONNEMENT

($ THOUSANDS)

DETAILS OF PROGRAM 1
Summary: page 1-24

OFFICE ACCOMODATION SUPPLY

ELEMENTS	1982-1983		OPERATING – STAFF		– OTHER EXPENDITURE			
	Authorized Appropriations	Expenditure	Salaries	Other Remuneration	Communications	Services	Maintenance	Rent
1. Purchase and rental of existing facilities	101 441	101 299	1 641	13	126	8 470		90 502
Permanent[1]		298						298
Permanent[2]		42						42
2. Construction	54 288	54 253	2 418	109	164	50	4	1
3. Office improvement	15 135	12 079	2 042	68	52	61	3 881	
4. Furniture and equipment	5 491	4 894	653	4	915		3	
5. Internal management and support	2 064	2 015	1 804	111	57		1	3
TOTAL FOR THE PROGRAM:	178 419	174 880	8 558	305	1 314	8 581	3 889	90 846

[1] Election Act, R.S.Q., c. E-3.1 and amendments.
[2] An act respecting the protection of persons and property in the event of a disaster, R.S.Q., c. P-38.1 and amendments.

DETAILS OF PROGRAM 2
Summary: page 1-24

MANAGEMENT OF BUILDINGS

ELEMENTS	Authorized Appropriations	Expenditure	Salaries	Other Remuneration	Communications	Services	Maintenance	Rent
1. Maintenance and repair	16 524	12 593	3 044	39	77	34	3 700	23
2. Operation of buildings	50 610	48 146	11 740	197	116	112	15 008	30
3. Security and parking	17 963	17 268	12 987	68	63	3 813	19	5
4. Government services	21 345	20 584	3 859	255	15 652	7	166	30
5. Logistics support for the North	7 923	6 909	763	2 953	608	12	73	570
6. Internal management and support	10 015	8 722	7 466	295	279	15	219	17
TOTAL FOR THE PROGRAM:	124 380	114 222	39 859	3 807	16 795	3 993	19 185	675

The objective of this program is to provide, furnish and equip buildings erected, purchased or rented according to the needs of the departments.

Supplies	Other Expenditure	CAPITAL – OTHER EXPENDITURE Communications	Services	Supplies	Equipment	Fixed Assets	Other Expenditure
28	125		15			358	21
16		3	3 527	93	98	47 757	13
123			653	10	992	4 197	
51	3				3 265		
37				2			
255	128	3	4 195	105	4 355	52 312	34

The objective of this program is to maintain, manage and ensure security in government buildings and to provide their occupants with postal and messenger service.

Supplies	Other Expenditure	Communications	Services	Supplies	Equipment	Fixed Assets	Other Expenditure
1 129	1		370	288	344	3 542	2
20 576	11				356		
237					76		
345	1				269		
1 865	1				64		
271					160		
24 423	14		370	288	1 269	3 542	2

TRAVAUX PUBLICS ET APPROVISIONNEMENT

($ THOUSANDS)

DETAILS OF PROGRAM 3 **SUPPLY**
Summary: page 1-24

ELEMENTS	1982-1983 Authorized Appropriations	1982-1983 Expenditure	OPERATING – STAFF Salaries	OPERATING – STAFF Other Remuneration	– OTHER EXPENDITURE Communications	– OTHER EXPENDITURE Services	– OTHER EXPENDITURE Maintenance	– OTHER EXPENDITURE Rent
TOTAL FOR THE PROGRAM:	5 413	4 896	4 470	198	76	23	5	6

DETAILS OF PROGRAM 4 **INTERNAL MANAGEMENT AND SUPPORT**
Summary: page 1-24

ELEMENTS	Authorized Appropriations	Expenditure	Salaries	Other Remuneration	Communications	Services	Maintenance	Rent
1. Administration	2 290	1 762	1 469	50	85	91	3	7
2. Administrative support	5 578	4 831	3 619	128	71	189	50	192
Permanent[3]		7						
3. Planning and allotment of space	1 363	1 019	968	20	11	4		12
TOTAL FOR THE PROGRAM:	9 231	7 619	6 056	198	167	284	53	211

---

[3] Financial Administration Act, R.S.Q., c. A-6 and amendments.

TOTAL FOR THE DEPARTMENT'S PROGRAMS:	Authorized Appropriations	Expenditure	Salaries	Other Remuneration	Communications	Services	Maintenance	Rent
Voted	317 443	301 270	58 943	4 508	18 352	12 881	23 132	91 398
Permanent		347						340
	317 443	301 617	58 943	4 508	18 352	12 881	23 132	91 738

	OPERATING – STAFF	– OTHER EXPENDITURE
TOTAL FOR THE DEPARTMENT'S SUPERCATEGORIES:	63 451	171 462

The objective of this program is to make purchases of the government under the best conditions for the economy of Québec and to maintain the repertory of suppliers and of heavy-duty machinery lessors.

		CAPITAL – OTHER EXPENDITURE					
Supplies	Other Expenditure	Communications	Services	Supplies	Equipment	Fixed Assets	Other Expenditure
93					25		

The objective of this program is to plan, administer and coordinate the human, physical and financial resources essential to the management of the department's programs.

Supplies	Other Expenditure	Communications	Services	Supplies	Equipment	Fixed Assets	Other Expenditure
54					3		
346	35				201		
	7						
4							
404	42				204		

Supplies	Other Expenditure	Communications	Services	Supplies	Equipment	Fixed Assets	Other Expenditure
25 175	177	3	4 565	393	5 853	55 854	36
	7						
25 175	184	3	4 565	393	5 853	55 854	36

	CAPITAL – OTHER EXPENDITURE
	66 704

SECTION 2

NON-BUDGETARY TRANSACTIONS

These transactions include investment operations, those in the retirement plans account and changes in government working capital (Other accounts *), except for the cash position.

TABLE OF CONTENTS

PAGE

Summary 2-3
Investments 2-4
Retirement plans account 2-6
Other accounts* 2-6

NON-BUDGETARY TRANSACTIONS
Fiscal year ended March 31, 1983
($ THOUSANDS)

SUMMARY

Investments	− 135 037
Retirement plans account	+ 1 051 147
Other accounts	− 103 457
Surplus	+ 812 653

N.B.: The (−) sign means a financial requirement and the (+) sign, a source of financing.

NON-BUDGETARY TRANSACTIONS
Fiscal year ended March 31, 1983

($ THOUSANDS)

INVESTMENTS

SUMMARY	Shares	Bond and Notes	Loans and Advances	Total
Enterprises of the gouvernement du Québec	104 450	5 010	(13 178)	96 282
Municipalities and Municipal Bodies		(1 565)	12	(1 553)
Individuals, Corporations and Other	2		40 306	40 308 (2)
	104 452	3 445	27 140	135 037

DETAILS	Disbursements(1)	Receipts	Adjustments	Total
Enterprises of the gouvernement du Québec				
Shares and investments				
Raffinerie de sucre du Québec	5 000		13 000(3)	18 000
Société de développement autochtone de la Baie James	250			250
Société de développement des industries de la culture et des communications	2 500			2 500
Société générale de financement du Québec	40 000			40 000
Société nationale de l'amiante	12 200			12 200
Société québécoise d'initiatives agro-alimentaires	5 000			5 000
Société québécoise d'initiatives pétrolières	26 500			26 500
	91 450		13 000	104 450
Bonds				
Société d'habitation du Québec	445	726	5 291(4)	5 010
Loans and advances*				
Office de l'électrification rurale		444		(444)
Office du crédit agricole du Québec		16 525		(16 525)
Raffinerie de sucre du Québec			(2 000) (3)	(2 000)
Régie de l'assurance automobile du Québec	27	388		(361)
Sidbec	146 732	138 753	2 068(5)	10 047
Société de développement coopératif	2 000			2 000
Société de récupération, d'exploitation et de développement forestiers du Québec	1 000	5 320		(4 320)
Société d'habitation du Québec	1 790	304	(5 291) (4)	(3 805)
Société du parc industriel du centre du Québec	1 930			1 930
Société québécoise d'initiatives agro-alimentaires	300			300
	153 779	161 734	(5 223)	(13 178)
	245 674	162 460	13 068	96 282

DETAILS (cont'd)

	Disbursements(1)	Receipts	Adjust-ments	Total
Municipalities and Municipal Bodies				
Bonds and notes		1 565		(1 565)
Loans and advances		68	80(5)	12
		1 633	80	(1 553)
Individuals, Corporations and Others				
Shares and investments				
Dentrite Associates Inc.	2			2
Loans and advances*				
Individuals				
Students	3 846	1 374	660(6)	3 132
Fishermen	5 061	2 078		2 983
	8 907	3 452	660	6 115
Corporations and other				
Advances and petty cash to government employees	13 256	1 634	(281) (7)	11 341
Bureau de Transfert Technologique et Trans-Technique International Inc.	45			45
Cooperatives	196	545		(349)
Industrial corporations	10 173	3 471	(311) (8)	6 391
Revolving fund of the Service de la cartographie	300			300
Revolving fund of government publications	2 500			2 500
Les Calcites et Dolomie Matawin Inc.	525			525
Les Fermes Boval Inc.	175			175
Librairie Dussault Ltée	2 508			2 508
Fishermen	67	712		(645)
1848-7199 Québec Inc.	11 400			11 400
	41 145	6 362	(592)	34 191
	50 052	9 814	68	40 306
	50 054	9 814	68	40 308

* Not including $ 369 692 486 in loans and advances to the Office des autoroutes du Québec written off at 1 April 1982 and $ 706 010 for petty cash transferred to the ministère des Transport, consideration for which was recorded at net debt.

(1) Including amounts payable.

(2) Not including a $ 4 933 553 change in the allowance for bad debts recorded at net debt.

(3) Amount of $ 11 000 000 recorded at revenue and $ 2 000 000 transferred from loans and advances to shares and invested capital.

(4) Amount of $ 5 290 488 transferred from loans and advances to bonds and notes.

(5) Capitalized interest.

(6) Amount of $ 674 331 recorded at revenue and $ 13 946 at expenditure.

(7) Amount of $ 68 828 recorded at revenue and $ 350 200 at expenditure.

(8) Including $ 90 256 in capitalized interest and $ 401 106 recorded at expenditure.

NON-BUDGETARY TRANSACTIONS
Fiscal year ended March 31, 1983

($ THOUSANDS)

RETIREMENT PLANS ACCOUNT

DETAILS	Contributions of Participants and Contributions of Certain Organizations +	Contributions of the Government as Employer –	Benefits and other Payments =	Surplus
Government and Public Employees Retirement Plan	1 292	613 456	28 687	586 061
Teacher's Pension Plan	104 286	361 241	150 968	314 559
Civil Service Superannuation Plan	74 841(1)	141 245(2)	115 482	100 604
Pension Plan for Members of the Sûreté du Québec	11 386	41 507	7 095	45 798
Members of Parliament Retirement Plan	548	2 853	3 401	
Judges and Coroners Retirement Plan	1 384	6 396	3 655	4 125
	193 737	1 166 698(3)	309 288	1 051 147

(1) Including contributions of $ 7 703 473 for current service and $ 18 017 000 for previous service from certain organizations.

(2) Not including $ 9 730 000 for commitments of the Office des autoroutes du Québec to this plan, transferred to the Government at April 1, 1982, consideration for which was recorded at the net debt.

(3)

	Current Service(a)	Previous Service	Interest(b)	Total
RREGOP	353 909		259 547	613 456
Other retirement plans				
Teachers (R.R.E.)	119 035	162 304	79 902	361 241
Civil servants (R.R.F.)	47 305	65 436	28 504	141 245
Members of the Sûreté du Québec	15 940	15 246	10 321	41 507
Members of Parliament	1 050	1 803		2 853
Judges and Coroners	3 528	1 685	1 183	6 396
	540 767	246 474	379 457	1 166 698

(a) 140% of employees' contributions, except for R.R.E.G.O.P., R.R.E. and R.R.F. where the contribution of the Government as employer has equalled that of the employees since July 1, 1982 (S.Q., 1982, c. 33).

(b) Interest on the balance of the account at the preceding March 31.

OTHER ACCOUNTS

DETAILS	March 31, 1983	March 31, 1982	Amounts Recorded at Net Debt	Change(1)
Assets:				
Money and bills in hand and outstanding deposits	32 605	36 361	451(2)	+ 4 207
Accounts receivable:				
Agents and assignees	924 814	876 113		– 48 701
Other debtors	815 067	675 534	(103 844)(2)(3)	– 243 377
Accrued interest	24 677	31 348	(6 947)(2)	– 276
Liabilities:				
Outstanding cheques	331 894	197 864		+ 134 030
Advances from trust funds	48 645	43 733		+ 4 912
Clearing accounts for collected taxes	181 381	177 411		+ 3 970
Accounts payable	856 523	1 006 171	(2 173)(2)	– 151 821
Accrued interest	743 473	549 161	(713)(2)	+ 193 599
Surplus of liabilities over assets	(364 753)	(354 984)	(113 226)	– 103 457

(1) The (–) sign means a financial requirement and the (+) sign, a source of financing.

(2) Assets and liabilities of the Office des autoroutes du Québec transferred to the Government at April 1, 1982, consideration for which was recorded net debt

(3) Change in the allowance for bad debts of $ 104 329 176.

SECTION 3

FINANCING

This section explains how the Government has financed its transactions.

TABLE OF CONTENTS

PAGE

Summary 3-3
Changes in cash position 3-4
New borrowings 3-4
Repayment of borrowings 3-6
Fluctuation of exchange on repayment of borrowings in foreign currency 3-9

FINANCING
Fiscal year ended March 31, 1983

($ THOUSANDS)

SUMMARY

Page		
	Net financial Requirements	
1-2	Budgetary transactions — deficit	−3 049 030
2-3	Non-budgetary transactions — surplus	+ 812 653
		−2 236 377
	Financing	
3-4	Change in cash position	− 75 462
3-4	New borrowings	+2 761 814 (1)
3-6	Less: repayment of borrowings (2)	− 449 975
		+2 236 377

N.B. The (−) sign means a financial requirement and the (+) sign, a source of financing.

(d) Including contributions of $ 57 560 674 to the sinking fund.

FINANCING
Fiscal year ended March 31, 1983

($ THOUSANDS)

CHANGE IN CASH POSITION

DETAILS	March 31, 1983	March 31, 1982	Change (1)
Money in the bank	37 605	37 591	– 14
Short-term investments	284 775	209 327	– 75 448
Short-term borrowings			
Cash position	322 380	246 918	– 75 462

(1) The (–) sign means a financial requirement and the (+) sign, a source of financing.

NEW BORROWINGS

SUMMARY			
Treasury bills			315 000
Bonds	Negotiable	1 671 980	
	Redeemable on demand	680 564	
	Not negotiable	5 321	2 357 865
			2 672 865
Other borrowings			88 949
			2 761 814

DETAILS

	Date of Issue	Date Of Maturity	Rate %	Price to Buyer	Par Value	Amount
Treasury bills						
	Issued					4 020 000
	Repaid					3 705 000
Net increase						315 000
Bonds						
Negotiable						
In Canadian currency						
	1982-04-15	1989-04-15	16,50A	100,00		50 000
	1982-07-30	1988-05-01	17,20	100,00		150 000
	1982-09-01	1988-09-01	16,75A	100,00		50 000
	1982-09-08	1989-09-08	15,25	100,00		125 000
	1982-10-18	1989-04-18	14,45	100,00		150 000
	1982-11-10	1987-11-10	12,75	100,00		150 000
	1982-11-22	1992-11-23	13,75	100,00		50 000
	1982-12-22	1992-12-22	12,75	99,75		75 000
	1982-12-22	1992-12-22	12,75	98,75		85 000
	1982-12-22	2002-12-22	13,25	98,30		40 000
	1983-03-15	1988-06-15	11,55	100,00		125 000
	1983-03-15	1993-03-15	12,35	100,00		50 000
						1 100 000

NEW BORROWINGS (cont'd)

DETAILS

	Date of Issue	Date Of Maturity	Rate %	Price to Buyer	Par Value	Amount
In U.S. currency						
	1982-10-07	1989-09-22	14,25A	98,25	50 000	61 844
	1982-11-01	1990-11-01	13,00A	100,00	150 000	183 717
					200 000 $ U.S.	245 561 (1)
In Japanese currency						
	1982-08-27	1988-1992-08-27	8,70	100,00	20 000 000 Yens	98 [illegible]95 (1)
In European currency units (E.C.U)						
	1983-03-10	1989-03-10	11,50A	100,00	50 000 E.C.U.	57 719 (1)
In Dutch currency						
	1983-02-15	1988-02-15	7,50A	99,00	100 000 Florins	45 641 (1)
In Swiss currency						
	1982-12-29	1985-1992-12-29	5,75A	100,00	100 000 S.W.F.	60 761 (1)
In United Kingdom currency						
	1982-08-15	1989-08-15	14,50A	100,00	30 000 P.S.	64 203 (1)
						1 671 980
Redeemable on demand						
In Canadian currency						
Québec Savings Bonds						
	1981-06-01	1996-06-01	16,00 – 10,50 (2)	100,00		2 375
	1982-06-01	1997-06-01	16,50 – 10,50 (2)	100,00		678 189
						680 564
Not negotiable						
In Canadian currency						
Government of Canada						
Canada Pension Plan						
	1982-1983	2002-2003	12,01 – 16,53	100,00		5 321
						2 357 865
Other borrowings						
In Canadian currency						
Discounted borrowing						
	1982-06-14	1988 – 1992-06-14	8,50A (4)	66,809		33 404
In United Kingdom currency						
	1982-07-09	1992-07-09	15,00	100,00	25 000 P.S.	55 545 (1)
						88 949 (3)
						2 761 814

Interest payable annually

) Canadian equivalent of the par value on the date the borrowing was realized.

Interest rates were changed. See page 5-36.

Not including a $ 50 583 068 note issued to the Office des autoroutes du Québec, reduced to $ 27 082 408 after the deduction of $ 23 500 660 for a sinking fund relating to the integration of Office operations into those of the Government.

(4) The effective rate to the buyer is 16,29%, since conditions for the borrowing prescribe a par value of $ 50 000 000 at maturity for paid capital of $ 33 404 500.

FINANCING
Fiscal year ended March 31, 1983

($ THOUSANDS)

REPAYMENT OF BORROWINGS

DETAILS

Bonds – negotiable		225 548
– redeemable on demand		163 418
		388 966
Other borrowings		3 448
Borrowings repaid		392 414
Contribution to sinking funds: bonds	54 712	
other borrowings	2 849	57 561
		449 975

REPAYMENT OF BORROWINGS (cont'd)

DETAILS

	Date of Maturity	Date of Issue	Par Value	
			In Foreign Currency	In the Canadian Equivalent
Bonds				
Negotiable				
In Canadian currency				
	1982-04-01	1978-04-05		3 400
	1982-04-15	1971-04-15		2 905
	1982-05-01	1979-05-01		1 764
	1982-05-01	1979-05-01		1 380
	1982-05-01	1979-05-01		1 328
	1982-08-01	1962-08-01		31 265 (1)
	1982-08-21	1979-02-21		30 000
	1982-09-04	1974-09-04		25
	1982-11-01	1973-01-01		830
	1982-11-07	1974-11-07		50 000
	1986-12-01	1966-12-01*		129
	1982-12-15	1971-12-15		2 500
				125 526
Assumed				
Institut Armand-Frappier	1982-04-01			168
Hôpital St-Luc	1982-10-01			658
				826
				126 352
Negotiable				
In U.S. currency				
	1983-01-15	1976-01-15	75 000	75 161 (2)
	1997-06-01	1972-06-01**	6 000	5 901 (2)
	1995-11-01	1977-11-01**	2 400	2 670 (2)
	1988-01-15	1973-01-15**	1 000	999 (2)
	1985-03-01	1970-03-01**	900	964 (2)
			85 300	85 695
Assumed				
Construction of the Montréal Metropolitan Boulevard				
	1983-02-01	1960-02-01	1 117	1 131
	1982-11-01	1962-11-01	1 534	1 553
			2 651	2 684 (2)
			87 951 $ U.S.	88 379***

* Bonds retractable at any interest payment date.
** Contractual borrowings.
*** At the date borrowings were made.

REPAYMENT OF BORROWINGS (cont'd)

DETAILS

		Par Value		
Date of Maturity	Date of Issue	In Foreign Currency	In the Canadian Equivalent	
Federal Republic of Germany currency				
1982-07-01	1972-07-01	10 000 D.M.	3 123 (2)	
In French currency				
1982-06-15	1972-06-15	12 000 F.F.	2 415 (2)	
In Japanese currency				
1982-09-28	1972-09-28	1 000 000 Yens	3 268 (2)	
In European currency units				
1982-12-17	1979-12-17	1 000 U.C.E.	2 011 (2)	225 548
Reedemable on demand				
Québec Savings Bonds				
1982-06-01	1972-06-01		24 321	
1983-04-01	1973-04-01		1 327	
1988-06-01	1978-06-01		5 226	
1989-06-01	1979-06-01		4 452	
1995-06-01	1980-06-01		57 311	
1996-06-01	1981-06-01		31 220	
1997-06-01	1982-06-01		39 561	163 418
				388 966
Other borrowings				
In Canadian currency				
Government of Canada				
Special areas				
1982-04-01	1972 – 1979-04-01		1 731	
Universities			467	
Office des autoroutes du Québec				
1982-07-15			1 250	3 448
Borrowings repaid				392 414
Contributions to sinking funds				
For details, see page **5**-42			54 712	
see page **5**-45			2 849	57 561
Total				449 975

(1) Not including contributions of $ 1 158 to the sinking fund.

(2) Fluctuation of the exchange rate on repayments of borrowings in foreign currency is shown on the following page.

Fluctuation of exchange on repayments of borrowings in foreign currency

	Par Value	Canadian Equivalent of the Par Value		
		At the Date of Realization	At the Date of Repayment	Change
In U.S. currency				
Negotiable bonds				
1983-01-15 1976-01-15	75 000	75 161	92 153	16 992
1997-06-01 1972-06-01	6 000	5 901	7 454	1 553
1995-11-01 1977-11-01	2 400	2 670	2 940	270
1988-01-15 1973-01-15	1 000	999	1 229	230
1985-03-01 1970-03-01	900	964	1 105	141
Assumed bonds				
Construction of Montréal Metropolitan Boulevard	2 651	2 684	3 076	392
	87 951 $ U.S.	88 379	107 957	19 578
In Federal Republic of Germany currency				
1982-07-01 1972-07-01	10 000 D.M.	3 123	5 245	2 122
In French currency				
1982-06-15 1972-06-15	12 000 F.F.	2 415	2 435	20
In Japanese currency				
1982-09-28 1972-09-28	1 000 000 Yens	3 268	4 686	1 418
In European currency units				
1982-12-17 1979-12-17	1 000 E.C.U.	2 011	1 356	(655)
Total		99 196	121 679	22 483 (1)

(1) Amount recorded at transactions for the year.

SECTION 4

ASSETS AND LIABILITIES

NET DEBT

TABLE OF CONTENTS

ASSETS AND LIABILITIES

PAGE

Assets and Liabilities 4-2
Net Debt 4-4
Notes to Financial Statements 4-5

4-2

ASSETS AND LIABILITIES

At March 31, 1983

($ THOUSANDS)

ASSETS

Page		1983	1982
	Money in the bank	37 605	37 591
5-3	Short-term investments	284 775	209 327
	Money and bills in hand and outstanding deposits	32 605	36 361
5-4	Accounts receivable	1 739 881	1 551 647
5-5	Accrued interest (Note 4)	24 677	31 348
		2 119 543*	1 866 274
5-6	Investments – shares, bonds, notes, loans and advances		
5-6	Enterprises of the gouvernement du Québec (Notes 3 and 4)	6 252 203	6 525 613
5-14	Municipalities and municipal bodies	72 738	74 291
5-22	Individuals, corporations and other	153 340	117 260
		6 478 281	6 717 164
5-25	Other assets	2 210	2 210
	TOTAL ASSETS	8 600 034	8 585 648
	NET DEBT	14 225 644	10 652 655
		22 825 678	19 238 303

Guy Langlois, C.A.
Comptroller of Finance

Robert Normand
Deputy Minister of Finance

Québec, November 21, 1983

LIABILITIES

Page		1983	1982
	Outstanding cheques	331 894	197 864
	Advances from trust funds	48 645	43 733
5-26	Clearing account for collected taxes	181 381	177 411
5-27	Accounts payable (Note 5)	856 523	1 006 171
5-27	Accrued interest	743 473	549 161
		2 161 916*	1 974 340
5-28	Retirement plans account (Note 6)	4 488 671	3 427 794
5-28	Treasury bills	1 325 000	1 010 000
5-29	Bonds less sinking funds (Note 7)	13 252 934	11 338 747
5-43	Other borrowings less sinking funds (Note 7)	1 597 157	1 487 422
		16 175 091	13 836 169
	TOTAL LIABILITIES	22 825 678	19 238 303

Contingent liabilities and financial commitments (Note 8)

* The $ 2 119 543 000 in assets and $ 2 161 916 000 in liabilities reflect a $ 42 373 000 deficit in the Consolidated Revenue Fund at March 31, 1983.

NET DEBT

Fiscal year ended March 31, 1983

($ THOUSANDS)

	1983	1982
Opening balance	10 652 655	12 059 002
Budgetary transactions deficit	3 049 030	2 888 233
Integration of the Office des autoroutes du Québec (Note 4)	414 696	
Amount recorded at the allowance for bad debts	109 263	79 488
Record of Hydro-Québec shares allotted to the Minister of Finance and payable out of the accumulated net profits of that government corporation until December 31, 1980		(4 374 109)
Adjustment of other assets following the 1981 census		41
Closing balance	14 225 644	10 652 655

NOTES TO FINANCIAL STATEMENTS

1 – Accounting Policies

The financial statements of the gouvernement du Québec were prepared in compliance with the accounting policies shown on page 13. The Statement lists the main accounting policies determined by the Conseil du trésor and the Comptroller of Finance's outline clarifies them for the purposes of practical application.

The financial statements of the gouvernement du Québec include accounts related to the Consolidated Revenue Fund and the Health Services Fund.

These statements record the financial transactions of departments listed in Appendix 1 and of bodies listed in that Appendix insofar as their operating expenditures chargeable to appropriations are made out of the Consolidated Revenue Fund and their revenues are generally credited to it. This list does not include bodies and Government enterprises that benefit from transfer payments out of the Fund.

2 – Capital Expenditures

Capital expenditures included in expenditures for 1982-1983 and totalling $ 535.6 million ($ 569.5 million in 1981-1982) and a list of capital assets are shown in section 2 of Volume 2 of the Public Accounts.

3 – Investments

Investments in enterprises of the gouvernement du Quebec are recorded as follows:

	1983 ($ millions)	1982 ($ millions)
Hydro-Québec – at the value of its reserves at December 31, 1980	4 374,1	4 374,1
Others – at cost	1 878,1	2 151,5
	6 252,2	6 525,6

The Hydro-Québec Act (R.S.Q., c. H-5) stipulates that all of Hydro-Québec's reserves at December 31, 1980 are applied to the payment in full of 43 741 090 shares allotted to the Minister of Finance. Until December 31, 1980, Hydro-Québec's accumulated net earnings were allotted to reserves for network renovation, contingencies and rate stabilization. The Government recorded its allotted shares at the amount charged to capital shares issued by Hydro-Québec; the investment account for enterprises of the gouvernement du Québec was thereby increased in 1982 by $ 4 374.1 million and the net debt reduced by the same amount.

The accounts of enterprises of the gouvernement du Québec are presented in their own financial statements and are therefore not included in statements of the Government.

Appendix 2 shows Government equity in its enterprises at $ 7 373.7 million ($ 7 048.6 million in 1982), including $62.9 million in 1983 for those in which it has no capital. Such equity includes amounts recorded at March 31, 1983, increased by the surpluses and reserves accumulated by some enterprises and decreased by the accumulated deficits of others.

4 – Integration of the Office des autoroutes du Québec

The Act to amend the Autoroutes Act and other legislation (1982, c. 49) integrated the activities of the Office des autoroutes du Québec into the ministère des Transports on April 1, 1982. The only activity the Office retained is the repayment of its bonded debt.

On April 1, 1982, the Minister of Finance issued a bill on behalf of the Office in the amount of its bonded debt and accrued interest at April 1, 1982, decreased by the sinking fund accumulated for that debt. The $ 27.8 million note recorded at the net debt includes the terms, interest rate and other conditions compatible with the complete performance of the commitment of the Office relating to repayment of its bonded debt.

The assets of the Office at April 1, 1982, except for the sinking fund for its bonded debt and its liabilities at the same date, with the exception of the principal and the interest of its bonded debt, totalling $ 386.9 million, were debited to the net debt.

The effect of that integration on April 1, 1982 in the books of the Government is as follows:

		($ Millions)
Additions to liabilities		
Issue of a bill to be paid to the Office des autoroutes		27,8
Retirement plans account		9,7
Accounts payable		2,2
		39,7
Additions to and elimination of assets		
Elimination of advances and accrued interest receivable of the Office		376,6
Additions to various items of assets		
Cash and bills in hand and outstanding deposits	0,4	
Accounts receivable	0,5	
Investments – Individuals, corporations and other	0,7	(1,6)
		375,0
Total amount debited to net debt		414,7

Because accounting policies applied by the gouvernement du Québec and the Office des autoroutes du Québec differ, Government equity in the Office at April 1, 1982 of $ 38.8 million translates at the time of intergration into an accounting loss of $ 414.7 million recorded at the net debt with the resulting $ 453.5 million difference explained as follows:
The following assets are not shown in the statement of assets and liabilities according to accounting policies

	($ Millions)
Capital assets	
Toll roads and equipment	451,2*
Inventories of materials and supplies and deferred charges	2,3
	453,5

* These assets are shown in the list of capital assets published in section 2 of Volume 2 of the Public Accounts.

5 – Accounts Payable

The amount of $ 856.5 million represents the unpaid portion of the cost of Government operations recognized at March 31, 1983 ($ 1 006.2 million in 1982). Because of provisions in the accounting policies and in the Financial Administration Act, some expenditures incurred during the current year as well as previous years have not been charged to an appropriation and have been recorded at accounts payable. The estimate of unrecorded accounts payable at March 31, 1983 is shown in Appendix 3; it totals $ 1 343.8 million ($ 1 431.3 million in 1982).

6 – Retirement Plans Account

This liability is comprised of $ 2 930.7 million for the Government and Public Employees Retirement Plan and $ 1 558.0 million for other plans. In 1982, the balances were respectively $ 2 344.6 million and $ 1 083.2 million.

a) Government and Public Employees Retirement Plan

The amount of $ 2 930.7 million does not include $ 1 297.2 million for other commitments of the Government toward the Plan, estimates for which were determined on the dates indicated hereafter.

Government commitments relating to participants in pension plans for civil servants and teachers who opted for this Plan and those resulting from pension credits granted to certain pensioners in the Social Affairs sector are $ 841.3 million at December 31, 1982. This estimate is based on population data and assumptions used for actuarial evaluation at December 31, 1981, when the liability amounted to $ 762.7 million. Financial transactions carried out in 1982 are taken into account.

Government commitments relating to supplementary pension plans administered by the Commission totalled $ 28.2 million according to the actuarial evaluation at December 31, 1981. They represent the shortfall in the Government contribution to interest since the Plan began on July 1, 1973, which is estimated at $ 427.7 million at March 31, 1983.

b) Other Pension Plans

At March 31, 1983, the amount recorded on Government books in regard to the liabilities of these pension plans is $ 1 558.0 million ($ 1 083.2 million in 1982).

Commitments toward participants in the pension plans of civil servants, teachers, members of the Sûreté du Québec, the Legislature and the Magistrature are assumed by the Government. The Commission administrative du régime de retraite whose fiscal year corresponds to the calendar year has estimated the liability toward these plans at $ 10 733.6 million at December 31, 1982, based on 1981 population data. At December 31, 1981, this estimate was $ 10 545.8 million, based on 1978 population data. The latter estimate was revised to $ 9 640,8 million in accordance with actuarial evaluations based on 1981 population data and assumptions employed.

The Act to amend various legislation respecting Pension Plans (chapter 33 of the 1982 Statutes) moderated the progression of the pension plans deficit with regard to service subsequent to June 30, 1982 that would have been otherwise obtained, on the basis of actuarial liability. The main objective of the Act is to annually reduce budgetary expenditures and Government financial requirements with respect to the Government and Public Employees Retirement Plan and civil servants and teachers pension plans. While safeguarding the acquired rights of pensioners and participants in those plans, the Act prescribes the following changes, for future service only:

- Costs of the plans are shared equally between employee and employer as of July 1, 1982.
- For that part of a pension related to years of service acquired subsequent to June 30, 1982, the indexing of the pension is computed according to the increase in the Consumer Price Index exceeding 3%.

7 – Bonds and other Borrowings in Foreign Currency

Bonds and other borrowings in foreign currency are recorded in the Canadian equivalent of their par value on the dates they are made and debts accepted. Had the exchange rate in force on March 31, 1983 been applied to those bonds and other borrowings, debts would have increased by $ 306.2 million (341.9 million in 1982), including $ 5.9 million for the amount during the 1983-1984 fiscal year.

8 – Contingent Liabilities and Financial Commitments

Loans guaranteed by the Government amount to $ 19 432.4 million at March 31, 1983 ($ 17 838.4 million in 1982), of which $ 17 611.4 million in 1983 is related to Hydro-Québec borrowings. Financial commitments total $ 7 131,8 million at that date ($ 6 735.8 million in 1982: adjusted). These contingent liabilities and financial commitments are shown in summary form in Appendix 4.

9 – Comparative Figures

The Government changed the names of some departments and transferred services between departments in 1982-1983. Appropriations comprised mainly of costs related to group life insurance for civil servants and public employees and management of pension plans for Civil Service staff and teachers were allocated to the Commission administrtive du régime de retraite rather than being shown under the ministère de la Fonction publique.

Appropriations for the costs of programs in the Housing sector and the Consumer Protection program derived from the Conseil exécutif are now shown under the ministère de l'Habitation et Protection du consommateur. The latter department has been entrusted responsibility in the area of safety in public buildings. That responsibility had previously been under the ministère du Travail, Main-d'oeuvre et Sécurité du revenu which became the ministère de la Main-d'oeuvre et Sécurité du revenu as of December 16, 1982. The ministère du Travail was created on the same date.

The Charte de la langue française was transferred as of September 9, 1982 from the ministère de l'Éducation to the ministère des Communautés culturelles et Immigration, and the Office des services de garde à l'enfance was transferred from the ministère des Affaires sociales to the ministère du Conseil exécutif as of April 1, 1982.

The Service du commerce extérieur which had been the responsibility of the ministère de l'Industrie, Commerce et Tourisme was transferred for two months to the Conseil exécutif and to the ministère du Commerce extérieur was subsequently created. The Government granted it a budget out of the Consolidated Revenue Fund for the period from January 19 to March 31, 1983.

Administration of the Real Estate Brokerage Act was transferred from the Ministère des Institutions financières et Coopératives to the ministère de l'Habitation et Protection du consommateur effective February 2, 1983.

The comparative financial data for 1982 have been adjusted as required to correspond to the 1983 presentation of the financial statements in order to account for new titles, transfers of jurisdiction and certain other budgetary classifications.

The integration of the operations of the Office des autoroutes du Québec effective April 1, 1982 has not been applied retroactively.

NOTES TO FINANCIAL STATEMENTS (cont'd)
DEPARTMENTS AND GOVERNMENT BODIES

Affaires culturelles
  Bureau de surveillance du cinéma
  Commission des biens culturels

Affaires intergouvernementales

Affaires municipales
  Bureau de révision de l'évaluation foncière du Québec
  Commission municipale du Québec
  Commission nationale de l'aménagement

Affaires sociales
  Conseil des affaires sociales et de la famille

Agriculture, Pêcheries et Alimentation
  Commission de protection du territoire agricole du Québec
  Office du crédit agricole du Québec
  Régie des assurances agricoles du Québec
  Régie des grains du Québec
  Régie des marchés agricoles du Québec

Assemblée nationale

Commerce extérieur

Commission administrative du régime de retraite

Communautés culturelles et Immigration
  Commission d'appel de francisation des entreprises
  Commission de surveillance de la langue française
  Commission de toponymie
  Conseil de la langue française
  Office de la langue française

Communications
  Commission d'accès à l'information
  Régie des services publics

Conseil exécutif
  Conseil de la politique scientifique du Québec
  Conseil du statut de la femme
  Commission de la représentation
  Office de planification et de développement du Québec
  Office des personnes handicapées du Québec
  Office des services de garde à l'enfance

Conseil du trésor

Éducation
  Conseil des collèges
  Conseil des universités
  Conseil supérieur de l'éducation
  Office des professions du Québec

Énergie et Ressources
  Régie de l'électricité et du gaz

Environnement
  Bureau d'audiences publiques sur l'environnement
  Conseil consultatif de l'environnement

Finances
  Public Curatorship (from April 1, 1982 to December 16, 1982)

Fonction publique
  Commission de là fonction publique
  Office du recrutement et de la sélection du personnel de la fonction publique

Habitation et Protection du consommateur
  Office de la protection du consommateur
  Régie des entreprises de construction du Québec
  Régie du logement
  Société d'habitation du Québec

Industrie, Commerce et Tourisme
  Société de développement industriel du Québec
  Société du parc industriel du centre du Québec

Institutions financières et Coopératives
  Commission des valeurs mobilières du Québec
  Régie de l'assurance-dépôts du Québec

Justice
  Commission de police du Québec
  Commission de refonte des lois et des règlements
  Commission des droits et libertés de la personne du Québec
  Commission québécoise des libérations conditionnelles
  Comité de la protection de la jeunesse
  Protection civile du Québec
  Régie des permis d'alcool du Québec
  Tribunal de l'expropriation

Loisir, Chasse et Pêche
  Régie de la sécurité dans les sports

Main-d'oeuvre et Sécurité du revenu
  Commission des affaires sociales

Régie de l'assurance-maladie du Québec

Revenu
  Régie des loteries et courses du Québec

Transports
  Commission des transports

Travail
  Conseil consultatif du travail et de la main-d'oeuvre
  Conseil des services essentiels

Travaux publics et Approvisionnement

NOTES TO FINANCIAL STATEMENTS (cont'd)

EQUITY OF THE GOVERNMENT IN GOVERNMENT CORPORATIONS (1) APPENDIX 2

($ THOUSANDS)

	Amount recorded At March 31, 1983	Accumulated Surpluses, Reserves or (benefits) (2)	Government Equity 1983	Government Equity 1982
ENTERPRISES IN WHICH THE GOVERNMENT HAS AN INVESTMENT				
Fonds d'assurance-prêts agricoles et forestiers	10 000		10 000	10 000
Hydro-Québec (1982-12-31)	4 374 109	1 344 616	5 718 725	4 926 037
Office de l'électrification rurale	2 111		2 111	2 555
Office des autoroutes du Québec				415 228
Office du crédit agricole du Québec	184 550	3 139	187 689	203 625
Raffinerie de sucre du Québec	18 000	(2 681)	15 319	13 013
Régie de l'assurance automobile du Québec				361
Régie de l'assurance-dépôts du Québec	6 400		6 400	6 400
Sidbec (1982-12-31)	603 496	(394 785)	208 711	350 401
Société d'aménagement de l'Outaouais	35 113	(22 845)	12 268	16 918
Société de cartographie du Québec	3 000	(1 160)	1 840	2 497
Société de développement autochtone de la Baie James	2 750		2 750	2 500
Société de développement coopératif	20 620	262	20 882	18 892
Société de développement de la Baie James (1982-12-31)	60 000	2 537	62 537	63 267
Société de développement des industries de la culture et des communications	11 000	(765)	10 235	8 012
Société de développement immobilier du Québec	74 666	(10 032)	64 634	63 429
Société de développement industriel du Québec	32 944	11 199	44 143	47 411
Société de récupération, d'exploitation et de développement forestiers du Québec – Rexfor	73 730	14 257	87 987	97 226
Société des alcools du Québec (1983-03-26)	30 000	14 773	44 773	33 037
Société des loteries et courses du Québec	170	10 891	11 061	9 646
Société des traversiers du Québec	1 500	568	2 068	1 966
Société d'habitation du Québec (1982-12-31)	148 726	7 244	155 970	152 195
Société du parc industriel du centre du Québec	39 986	(2 315)	37 671	35 932
Société générale de financement du Québec (1982-12-31)	206 934	41 047	247 981	218 390
Société nationale de l'amiante	49 097	(18 141)	30 956	35 556
Société québécoise d'exploration minière – SOQUEM	89 000	49 743	138 743	131 080
Société québécoise d'initiatives agro-alimentaires – SOQUIA	40 300	1 391	41 691	43 292
Société québécoise d'initiatives pétrolières – SOQUIP	134 000	(205)	133 795	105 269
Société du parc industriel, commercial et aéroportuaire de Mirabel et Société inter-port de Québec	1	9 767	9 768	5 903
	6 252 203	1 058 505	7 310 708	7 020 038
ENTERPRISES IN WHICH THE GOVERNMENT DOES NOT HAVE AN INVESTMENT				
Centre de recherche industrielle du Québec		16 354	16 354	12 084
Corporation d'hébergement du Québec		29 685	29 685	10 245
Société de la Place des Arts de Montréal (1982-09-01)		9 794	9 794	
Société de radio-télévision du Québec (1982-08-31)		7 039	7 039	6 352
Société du Grand Théâtre de Québec (1982-08-31)		(215)	(215)	(145)
Société du Palais des Congrès de Montréal		286	286	
		62 943	62 943	28 536
	6 252 203	1 121 448	7 373 651	7 048 574

---

(1) The Government enterprises listed are those in which most directors are appointed by the Government, except for the Société de développement autochtone de la Baie James. Not included however are bodies administering insurance funds and the trustee type except for Government capital granted on an endowment basis and advances to the Fonds d'assurance-prêts agricoles et forestiers, the Régie de l'assurance automobile du Québec and the Régie de l'assurance-dépôts du Québec.

(2) At March 31, 1983, except where another date follows the name of the enterprise. These accumulated surpluses and eserves are those which are shown in the enterprises financial statements according to the accounting policies each follows, which differ substantially from the Government's.

NOTES TO FINANCIAL STATEMENTS (cont.)
ESTIMATE OF ACCOUNTS PAYABLE NOT RECORDED AT MARCH 31, 1983

Appendix 3

($ THOUSANDS)

	Year 1982-1983(1)	Previous Years (1)	1983	1982
For operating expenses and capital expenditure incurred at March 31, 1983 and not recorded				
Goods delivered and services provided			11 0007	21 954
Expropriation indemnities relating to assets which the Government had taken into possession or which it was legally entitled to take into possession before April 1			38 695	49 636
Balance due on assets purchased on instalment			3 331	3 807
			53 033	75 397
For transfer payments relating to charges incurred at March 31, 1983 and not recorded				
To be paid to school boards and institutions that operate according to a budget prepared under departmental policies, including school transportation				
Health institutions and Social Services establishments	55 516(2)	345 631(2)	55 516(2) 345 631(2)	429 698(2)
			401 147	429 698
School boards				
Operating	(71 036)(3)	469 238(4) 210 621(5)	(71 036)(3) 469 238(4) 210 621(5)	(19 649) (3) 403 920(4) 239 368(5)
			608 823	623 639
Transportation	45 990(6)	11	46 001	49 574
General and vocational colleges	49 292(6)		49 292	48 287
Universities	74 087(6)		74 087	70 482
Private educational institutions	25 186(6)		25 186	19 561
	179 035	1 025 501	1 204 536	1 241 241
To be paid to transportation commissions for operating expenses			62 991(7)	87 862
To be paid to various organizations and persons			23 209	26 769
			86 200	114 631
			1 343 769	1 431 269

---

(1) Subsidized institutions.

(2) The arrears accumulated from 1974 to 1983 are apt to be revised following completion of analysis of the financial statements of health institutions and social services establishments. Surpluses of $ 37 million in 1983 and $ 16.3 million in 1982 were decreased by accumulated deficits. In 1982-1983, a sum of $ 90.1 million was paid on arrears at March 31, 1982, revised to the higher amount of $ 6 million.

(3) Excess of transfer payments charged to appropriations in relation to operating expenses incurred during the Government fiscal year.

(4) In 1983, for the last payment of 15% for the 1981-1982 school year and in 1982, that for the 1980-1981 school year.

(5) Arrears for the 1979-1980 and previous school years $ 28.7 million of which was paid in 1982-1983. The balance of those arrears is to be repaid by March 31, 1987.

(6) Expenditure payable results from the difference between the actual cost of charges incurred by the institutions during Government fiscal years and payment of transfer payments charged to appropriations of Government fiscal years.

	Annual expenditure incurred by institutions with regard to Government fiscal years		Allocation of transfer payments charged to appropriations of Government fiscal years		
	Government fiscal year		Government fiscal year		
	current	subsequent	current	subsequent	
	%	%	%	%	From
School Boards					
Operating	70	30	70	15,15(8)	1979-1980
Transportation	70	30	50	50	1975-1976
Cegeps	75	25	68	32	1979-1980
Universities	83,3	16,7	75	25	1970-1971
Private educational institutions	70	30	60	40	1969-1970

(7) For C.T.C.U.M. and C.T.R.S.M. operating deficits in 1979 ($ 73 927 thousand in 1982). These deficits will be repaid by April 1988.

(8) 15% during the first subsequent year and 15% during the second subsequent year.

NOTES TO FINANCIAL STATEMENTS (cont.)

ESTIMATE OF ACCOUNTS PAYABLE NOT RECORDED AT MARCH 31, 1983

($ THOUSANDS)

	1983	1982
GUARANTEED BORROWINGS		
Hydro-Québec	17 611 423	16 269 701
Régie des installations olympiques	665 604	673 893
Sidbec	360 950	113 550
Other enterprises of the gouvernement du Québec	324 515	371 775
Loans to students	436 836	360 226
Municipalities, individuals and corporations	33 105	49 240
	19 432 433	17 838 385
FINANCIAL COMMITMENTS		
Budgetary:		
For the repayment of the principal of borrowings contracted for capital expenditures		
School boards and educational institutions	2 669 502	2 607 467
Health and welfare institutions	975 731	880 455
Municipalities and municipal bodies	1 155 793	964 757
Other	47 468	46 805
For bank credit lines authorized for school boards and health and welfare institutions for capital expenditures	732 768	492 825
For capital expenditures of municipal bodies	1 028 375	1 105 035
For accumulated sick leave of Government employees	230 997	294 096
For financial assistance to enterprises of the gouvernement du Québec, family housing and other, chargeable to permanent appropriations	90 891	111 794
	6 931 525	6 503 234
Non-budgetary:		
Balance payable for capital contributions to enterprises of the gouvernement du Québec, chargeable to permanent appropriations	200 250	232 600
	7 131 775	6 735 834

OTHER CONTINGENT LIABILITIES

Sidbec

Under a guarantee contract, the gouvernement du Québec has guaranteed the amounts to be paid by Sidbec under the terms of a completion contract for its integrated mining development complex. The guarantee provides principally for the payment of sums in the event of a shortfall by Sidbec-Normines Inc. or failure to repay principal and interests of bonds issued by Sidbec-Normines Inc. which totalled $466.6 million at March 31, 1983 ($474.4 million in 1982). Sidbec commitments in any of these situations may not be less than its 50.1% share in investment in the equity of Sidbec-Normines Inc..

Société générale de financement du Québec

The gouvernement du Québec has guaranteed the amounts to be paid by this corporation under the terms of a completion contract related to implementing an integrated forest complex. The contract provides principally for the payment of sums in the event of a shortfall by Donohue-St-Félicien Inc. or its failure to repay principal and interest on bonds issued by Donohue St-Félicien Inc. which totalled $148.5 million at March 31, 1983 ($158.0 million in 1982).

Fonds d'assurance-prêts agricoles et forestiers

The Minister of Finance is authorized to pay out of the fund, at its request the sums required to meet payment of the funds' commitments toward borrowers from its revenues and, where such is insufficient, from any part of the capital of the fund exceeding $10 million.

At March 31, 1983, the equity of the fund totalled $13.2 million ($13.3 million in 1982) and the balance of the principal of loans granted was $1 326.7 million ($1 221.7 million in 1982).

Outstanding claims against the Government.

SECTION 5

APPENDICES TO ASSETS AND LIABILITIES

AT MARCH 31, 1983

TABLE OF CONTENTS

PAGE

ASSETS

Short-term investments 5-3
Accounts receivable 5-4
Accrued interest 5-5
Investments 5-6
Continuity of the allowance for bad debts 5-24
Other assets 5-25

LIABILITIES

Short-term borrowings 5-26
Continuity of the clearing account for collected taxes 5-26
Accounts payable 5-27
Accrued interest 5-27
Continuity of the retirement plans account 5-28
Treasury bills 5-28
Bonds less sinking funds 5-29
Other borrowings 5-43
Summary schedule of commitments and other borrowings less sinking funds 5-45

Contingent liabilities 5-47
Commitments 5-62
Summary schedule of commitments for the repayment of borrowings related to capital expenditure 5-86

ASSETS

SHORT-TERM INVESTMENTS

($ THOUSANDS)

	Date of Issue	Date of Maturity	Rate %	Amount 1983	Amount 1982
Term deposits – Financial Institutions					
In Canadian currency					
Bank of Montreal	1983-03-31	1983-04-05	7,00	24 976	25 000
Bank of Montreal	1983-03-31	1983-04-06	7,25	29 964	
Banque d'Épargne de la Cité et du District de Montréal	1983-03-25	1983-04-05	8,875	14 960	
Banque d'Épargne de la Cité et du District de Montréal	1983-03-28	1983-04-04	8,70	9 983	
Banque d'Épargne de la Cité et du District de Montréal	1983-03-31	1983-04-06	7,70	9 987	
Banque Nationale du Canada	1983-03-28	1983-04-04	8,70	50 000	75 000
Banque Nationale du Canada	1983-03-29	1963-04-04	8,00	30 000	
Caisse Centrale Desjardins du Québec	1983-03-25	1983-04-04	8,75	25 000	25 000
Caisse Centrale Desjardins du Québec	1983-03-28	1983-04-04	8,50	25 000	
Citibank	1983-03-31	1983-04-05	7,25	25 000	
Crédit Lyonnais	1983-03-28	1983-04-04	8,75	14 975	
Crédit Lyonnais	1983-03-31	1983-04-06	7,25	10 000	
Canadian Imperial Bank of Commerce					50 000
Banque Nationale de Paris (Canada)					30 000
In U.S. currency					
Bank of Montreal	1983-03-31	1983-04-01	12,00	10 848(1)	
				280 693	205 000
Security issued by the gouvernement du Québec					
In Canadian currency					
Negotiable bonds	1977-12-07	1983-12-07	8,50	1 669	1 669
	1979-02-21	1982-08-21	10,25		245
	1979-02-21	1984-08-21	10,25	2 413	2 413
				4 082	4 327
				284 775	209 327

(1) Canadian equivalent at the exchange rate on March 31.

(2) Amount entered at cost.

ACCOUNTS RECEIVABLE
($ THOUSANDS)

Type of Accounts Receivable	Agents and Assignees – April Returns		Other Receivables		Total	
	1983	1982	1983	1982	1983	1982
Revenue						
Income and Property Taxes						
Personal income	488 324	473 903	511 119	405 703	999 443	879 606
Employers' contributions to the Health Services Fund	109 708	103 947			109 708	103 947
Corporations			84 252	82 350	84 252	82 350
Succession duties			13 938	10 361	13 938	10 361
Consumer Taxes						
Retail sales	167 289	141 080	102 451	96 050	269 740	237 130
Fuel	85 921	99 205	6 569	7 929	92 490	107 134
Tobacco	23 801	19 535	3 498	1 751	27 299	21 286
Meals and hotels	18 403	17 217	61 595	48 683	79 998	65 900
Other	7 748	6 766	175	124	7 923	6 890
Duties and Permits						
Forest resources			30 938	18 538	30 938	18 538
Motor vehicles	18 901	9 907			18 901	9 907
Other	4 719	4 553	6 869	6 419	11 588	10 972
Miscellaneous						
Sale of goods and services			29 801	34 836	29 801	34 836
Other			122 994	99 757	122 994	99 757
Government Corporation Transfers						
Société des alcools du Québec			15 275	14 400	15 275	14 400
Total accounts receivable related to own-source revenue	924 814	876 113	989 474	826 901	1 914 288	1 703 014
Government of Canada Transfers						
Forest resources access						
Aid to urban transportation			23 203	8 089	23 203	8 089
Legal aid			11 761	8 245	11 761	8 245
Crop insurance			14 629	8 303	14 629	8 303
Key highway networks			11 586	5 307	11 586	5 307
Bilingualism			1 143	616	1 143	616
Bilingualism in education			73 354	19 015	73 354	19 015
Operating deficit of municipal Housing projects			4 123	2 899	4 123	2 899
Touristic development			27 470	14 959	27 470	14 959
Teaching to Indian children			1 865	2 181	1 865	2 181
Water purification			13 528	12 344	13 528	12 344
Community equipment			1 292	4 071	1 292	4 071
Adult vocational training			16 426	13 991	16 426	13 991
Industrial infrastructures			1 653	2 042	1 653	2 042
Youthful offenders			11 138	24 994	11 138	24 994
Outaouais road system			9 232	19 352	9 232	19 352
Rent supplement			6 486	4 315	6 486	4 315
Amos newsprint plant			160	6 724	160	6 724
Other (1)			8 800	14 971	8 800	14 971
Total accounts receivable related to Government of Canada transfers			237 849	172 418	237 849	172 418
Expenditure and others			76 216 (2)	61 006	76 216	61 006
Total accounts receivable	924 814	876 113	1 303 539	1 060 325(3)	2 228 353	1 936 438
Less:						
Allowance for bad debts			488 472	384 791(3)	488 472	384 791
Accounts receivable at realization value	924 814	876 113	815 067	675 534	1 739 881	1 551 647

(1) Includes amounts under $ 1 000 000.

(2) Including $ 9 928 835 representing the Canadian equivalent on March 31 of an amount of $ 5 425 000 pounds sterling on deposit with an agent in London for accrued interest maturing on April 1, 1983 on a borrowing in United Kingdom currency.

(3) Including $ 648 130 in debts written off during the 1982-1983 fiscal year.

ACCRUED INTEREST

($ THOUSANDS)

	1983	1982
Enterprises of the gouvernement du Québec		
Office des autoroutes du Québec		6 947
Office du crédit agricole du Québec	4 380	4 405
Société d'aménagement de l'Outaouais	1 132	4
Société d'habitation du Québec	13 731	13 019
Other	1 160	1 903
	20 403	26 278
Municipalities and Municipal Bodies	3 701	3 714
Cooperatives and caisses populaires	250	208
Government of Canada	46	46
Short-term investments and bank accounts	277	1 102
	24 677	31 348

INVESTMENTS

($ THOUSANDS)

		Shares	
		1983	1982
	Summary		
1	Enterprises of the gouvernement du Québec	5 695 921	5 591 471
2	Municipalities and Municipal Bodies (see page **5**-14)		
3	Individuals, Corporations and Other (see page **5**-22)	22 105	22 103
		5 718 026	5 613 574

		Shares	
		1983	1982
	Details (according to type of investment)		
1	**Enterprises of the gouvernement du Québec**		
1	Fonds d'assurance-prêts agricoles et forestiers (endowment)	10 000	10 000
2	Hydro-Québec	4 374 109	4 374 109
3	Office de l'électrification rurale		
4	Office des autoroutes du Québec		
5	Office du crédit agricole du Québec		
6	Raffinerie de sucre du Québec	18 000	
7	Régie de l'assurance automobile du Québec		
8	Régie de l'assurance-dépôt du Québec		
9	Sidbec	582 000	582 000
10	Société d'aménagement de l'Outaouais		
11	Société de cartographie du Québec	3 000	3 000
12	Société de développement autochtone de la Baie James	2 750	2 500
13	Société de développement coopératif		
14	Société de développement de la Baie James	60 000	60 000
15	Société de développement des industries de la culture et des communications	11 000	8 500
16	Société de développement immobilier du Québec	7 666 (2)	7 666 (2)
17	Société de développement industriel du Québec (endowment)	32 944	32 944
18	Société de récupération, d'exploitation et de développement forestiers du Québec (Rexfor)	58 750	58 750
19	Société des alcools du Québec	30 000	30 000
20	Société des loteries et courses du Québec	170	170
21	Société des traversiers du Québec	1 500	1 500
22	Société d'habitation du Québec		
23	Société du parc industriel du centre du Québec		
24	Société générale de financement du Québec	191 934	151 934
25	Société nationale de l'amiante	49 097	36 897
26	Société québécoise d'exploration minière	89 000	89 000
27	Société québécoise d'initiatives agro-alimentaires	40 000	35 000
28	Société québécoise d'initiatives pétrolières	134 000	107 500
29	Société du parc industriel, commercial et aéro-portuaire de Mirabel		
30	et Société inter-port de Québec	1	1
		5 695 921	5 591 471

(1) Deduction made for the allowance for bad debts.
(2) Endowment.
(3) Advances at April 1, 1982 were written off (See Note 4 on page 4-5)

Bonds and Notes		Loans and Advances		Total		
1983	1982	1983	1982	1983	1982	
133 952	128 942	422 330	805 200	6 252 203	6 525 613	**1**
65 581	65 146	7 157	7 145	72 738	74 291	**2**
505	505	130 730	94 652	153 340	117 260	**3**
200 038	196 593	560 217	906 997	6 478 281	6 717 164	

Bonds and Notes		Loans and Advances		Total		
1983	1982	1983	1982	1983	1982	
				10 000	10 000	1
				4 374 109	4 374 109	2
		2 111	2 555	2 111	2 555	3
			369 692		369 692	4
		184 550	201 075	184 550	201 075	5
			2 000	18 000	2 000	6
			361		361	7
		6 400	6 400	6 400	6 400	8
		21 496	11 449	603 496	593 449	9
		35 113	35 113	35 113	35 113	10
				3 000	3 000	11
				2 750	2 500	12
		20 620	18 620	20 620	18 620	13
				60 000	60 000	14
				11 000	8 500	15
		67 000	67 000	74 666	74 666	16
				32 944	32 944	17
		14 980	19 300	73 730	78 050	18
				30 000	30 000	19
				170	170	20
				1 500	1 500	21
133 952	128 942	14 774	18 579	148 726	147 521	22
		39 986	38 056	39 986	38 056	23
		15 000	15 000	206 934	166 934	24
				49 097	36 897	25
				89 000	89 000	26
		300		40 300	35 000	27
				134 000	107 500	28
				1	1	29-30
133 952	128 942	422 330	805 200	6 252 203	6 525 613	

INFORMATION ON INVESTMENTS

Enterprises of the gouvernement du Québec

1
Fonds d'assurance-prêts agricoles et forestiers
R.S.Q., c. A-29.1 S. 20 and amendments

	1983	1982
Endowment	10 000 000 $	10 000 000 $

The Minister of Finance is authorized to pay to the Consolidated Revenue Fund in three equal and consecutive annual instalments a sum of $ 10 000 000 for establishing an endowment for the fund.

At March 31, 1983, the Minister had paid the sum of $ 10 000 000 to the fund.

2
Hydro-Québec
R.S.Q., c. H-5 and amendments

	1983	1982
Shares	4 374 109 000	4 374 109 000

The authorized capital of the corporation is $ 5 000 000 000, divided into 50 000 000 shares of a par value of $ 100 each. These shares are allotted to the Minister of Finance who may acquire them with prior authorization of the Government.

At March 31, 1983, 43 741 090 shares had been allotted to the Minister of Finance and charged to the corporations's total reserves at December 31, 1980.

3
Office de l'électrification rurale
S.Q. 9, Geo. VI, c. 48 and amendments

	1983	1982
Advances	2 111 079	2 555 272

To carry out its mandate, advances are made to the Office by the Minister of Finance upon the authorization of the Government out of funds voted by the Assemblée nationale.

4
Office des autoroutes du Québec
L.R.Q., c. A-34, S. 37
1982, c. 49, SS. 11, 12 and 13

	1983	1982
Advances		369 692 486

To carry out its mandate, advances were made up to March 31, 1982 to the Office out of the Consolidated Revenue Fund by the Minister of Finance upon the authorization of the Government.

At April 1, 1982, the advances were written off under the Act to amend the Autoroutes Act and other legislation (1982, c. 49).

See Note 4 on page 4-5.

5
Office du crédit agricole du Québec
R.S.Q., c. C-75, s. 18 and amendments
R.S.Q., c. C-78, s. 46.3 and amendments

	1983	1982
Advances	184 550 000	201 075 000

As regards the enforcement of the Farm Credit Act and the Forest Credit Act, these advances are made out of the Consolidated Revenue Fund by the Minister of Finance upon authorization of the Government.

Repayment in capital collected by the Office loans it granted for farm credit are remitted to the Minister of Finance who disposes of it in compliance with section 19 of the Farm Credit Act; repayment in capital on loans granted with regard to forestry credit are remitted to the Consolidated Revenue Fund.

The unpaid balance at the beginning of the fiscal year bears interest at the average rate for long-term borrowings in force at the time the advances were made. However, an amount of $ 550 000 for working capital does not bear interest.

6
Raffinerie de sucre du Québec
R.S.Q., c. R-0.1, SS. 16, 17, 18, 19, 20 and 21 and amendments

	1983	1982
Shares	**18 000 000**	
Advances		2 000 000
	18 000 000	2 000 000

The authorized capital of the Société is $ 50 000 000 divided into 500 000 shares of a par value of $ 100 each which may be acquired by the Minister of Finance, including 160 000 shares with the prior authorization of the Government.

At March 31, 1983, 180 000 shares were allotted to the Minister of Finance, including 20 000 in payment of advances of $ 2 000 000 he made under section 12 of the Act respecting the Raffinerie de sucre du Québec (R.S.Q., c. R-0.1) and 110 000 shares out of the unallocated earnings of the Société at March 31, 1982 in consideration for assets transferred to it by the ministère de l'Agriculture, des Pêcheries, et de l'Alimentation.

At March 31, 1983, the Minister of Finance holds three certificates totalling 180 000 shares. A balance of $ 21 000 000 is shown as non-budgetary commitment on page 5-83.

7
Régie de l'assurance automobile du Québec
R.S.Q., c. R-4 s 22 and amendments

	1983	1982
Advances		360 715 $

The Government may, in conditions it determines, authorize the Minister of Finance to advance to the Régie any amount it deems necessary for carrying out its mandate.

At March 31, 1982, the balance of advances extended to the Régie was $ 360 715 and bore interest at the rate the Government paid on its authorized bank credit margins.

At March 31, 1983, the Minister of Finance had repaid advances previously granted to the Régie.

8
Régie de l'assurance-dépôts du Québec
R.S.Q., c. A-26, SS 53 and 55 and amendments

	1983	1982
Advances	6 400 000 $	6 400 000

On the authorization of the Government, these advances are extended by the Minister of Finance from the Consolidated Revenue Fund when resources of the Régie are insufficient for paying its commitments or exercising the special powers conferred on it by the Act.

The sum of advances extended to the Régie and not repaid and the amount of commitments guaranteed by the Minister of Finance may not exceed $ 700 000 000.

At March 31, 1983, a sum of $ 6 400 000 had been advanced without interest by the Minister of Finance; it falls due on March 2, 1986.

9
Sidbec
R.S.Q., c. E-14 SS. 1, 5, 6, 7, 8 and 14 and amendments

	1983	1982
Shares	582 000 000	582 000 000
Advances	21 496 380	11 449 000
	603 496 380	593 449 000

The authorized capital of the company is $ 1 130 000 000. It is divided into 56 500 000 common shares of a par value of $ 10 each and 56 500 000 deferred-dividend shares of a par value of $ 10 each of which 56 433 400 are allotted to the government and payable by the Minister of Finance out of the Consolidated Revenue Fund.

As at March 31, 1983, the Minister of Finance had acquirred 56 433 400 shares of the deferred-dividend type for $ 582 000 000, including a premium of $ 17 666 000, and is the holder of six certificates for 56 433 400 shares.

So that Sidbec may fulfill its responsibilities, these advances have been granted by the Minister of Finance upon authorization of the Government for a period not exceeding two years.

As at March 31, 1983, these advances granted and not repaid totalled $ 21 496 380 and bear interest at the rate of 15.5%. Interest is payable semi-annually and is capitalized if it is unpaid at term.

10
Société d'aménagement de l'Outaouais
S.Q., 1969, c. 85, SS. 227 and 228 and amendments

	1983	1982
Advances	35 113 300	35 113 300

So that the Société may fulfill its mandate, advances have been granted out of the Consolidated Revenue Fund by the Minister of Finance to the company upon authorization of the Government.

The company's operating income must be applied to the payment of its expenditure and the repayment of borrowings. The balance is transferred to the Consolidated Revenue Fund, after deduction has been made of the reserves approved by the Minister of Municipal Affairs.

Interest is computed at rates varying between 9.75% and 16%.

11
Société de cartographie du Québec
R.S.Q., c. S-9, SS, 4, 5 and amendments

	1983	1982
Shares	3 000 000	3 000 000

The authorized capital of the company is $ 3 000 000; it is divided into 300 000 shares of a par value of $ 10 each which may be acquired by the Minister of Finance out of the Consolidated Revenue Fund.

As at March 31, 1983, the Minister holds six certificates totalling 300 000 shares.

INFORMATION ON INVESTMENTS (cont'd)

Enterprises of the gouvernement du Québec

12
Société de développement autochtone de la Baie James
R.S.Q., c. S-9.1, SS. 11, 15 and 16 and amendments

	1983	1982
Shares	2 750 000 $	2 500 000 $

The authorized capital of the company is $ 15 000 000. It is divided into 100 common shares of a par value of $ 10 each and 14 999 category A shares of par value of $ 1 000 each. Category A shares may be purchased by the Minister of Finance out of the Consolidated Revenue Fund. Government authorization is required for the purchase of 10 999 category A shares.

As at March 31, 1983, the Minister holds five certificates totalling 2 750 category A shares. An amount of $ 1 250 000 is listed among the non-budgetary commitments on page 5-83.

13
Société de développement coopératif
R.S.Q., c. S-10, S. 27 and amendments

	1983	1982
Advances	20 620 142	18 620 142

In order that the Société may fulfill its mandate, advances have been granted out of the Consolidated Revenue Fund by the Minister of Finance for an amount of $ 14 300 000. In addition, the Minister of Finance may transfer to the Société, out of the Consolidated Revenue Fund, and upon authorization of the Government, additional advances up a maximum of $ 12 000 000 for the fiscal years 1981 to 1984 inclusively.

At March 31, 1983, advances granted and not repaid total $ 20 620 142 of which $ 8 320 142 was paid upon authorization of the Government.

The advances are to be repaid fifteen years after they are granted and interest is computed at rates varying between 3% and the prime rate plus ½ de 1%.

A balance of $ 2 000 000 is listed among the non-budgetary commitments on page 5-83.

14
Société de développement de la Baie James
R.S.Q., c.D-8, S. 24 and 25 and amendments

	1983	1982
Shares	60 000 000	60 000 000

The authorized capital of the Société is $ 100 000 000. It is divided into 10 000 000 shares of a par value of $ 10 each, which may be acquired by the Minister of Finance out of the Consolidated Revenue Fund for an annual amount of $ 10 000 000 over ten years. If payment with respect to one year is not made or is made in part only, it may be made subsequently.

At March 31, 1983, the Minister holds fifty-four certificates totalling 6 000 000 shares. A balance of $ 40 000 000 is shown as a non-budgetary commitment on page 5-83.

15
Société de développement des industries de la culture et des communications
R.S.Q., c. S. 10. 01, ss.17 18 and amendments

	1983	1982
Shares	11 000 000	8 500 000

The authorized capital of the Société is $ 20 000 000. It is divided into 200 000 shares of a par value of $ 100 each which may be acquired by the Minister of Finance out of the Consolidated Revenue Fund, Payments in the amount and on conditions determined by the Government may be made in one or more instalments.

At March 31, 1983, the Minister of Finance holds five certificates totalling 85 000 shares.

16
Société de développement immobilier du Québec
R.S.Q., S-11 and amendments, ss.19 and 20

	1983	1982
Endowment	7 666 100	7 666 100
Advances	67 000 000	67 000 000
	74 666 100	74 666 100

The Minister is authorized to pay to the Société, out of the Consolidated Revenue Fund, a sum that may reach $ 10 000 000. The sum of $ 7 666 000 was paid by the Minister of Finance; it bears no interest and is without repayment condition. That amount was used for acquiring shares in Place Desjardins Inc. and at March 31, 1983, represents an endowment from the Minister of Finance on behalf of the Société.

The Minister of Finance is authorized to advance to the Société on conditions the Government determines any amount deemed necessary for carrying out its mandate. The sums required are taken out of the Consolidated Revenue Fund and at March 31, 1983, totalled $ 67 000 000. Advances have the same interest rate and repayment conditions as Place Desjardins Inc. debentures held by the Société.

The sums received by the Société are allotted to payment of its commitments and the balance is paid, upon the Minister's request, to the Consolidated Revenue Fund.

17

Société de développement industriel du Québec

R.S.Q., c. S-11.01, ss. 45 and 46, and amendments

	1983	1982
Endowment	32 944 115 $	32 944 115 $

The Minister of Finance is authorized to pay to the Société, out of the Consolidated Revenue Fund, $ 100 000 000 for establishing an endowmnnt that must be allotted to repayment of advances granted by the Minister of Finance to the Société.

At March 31, 1983, the Minister had paid $ 32 944 115 which was applied to the repayment of advances granted by the Minister.

The Société recognizes that this endowment comprises Government equity similar to common capital-shares in an enterprise with authorized capital.

18

Société de récupération, d'exploitation et de développement forestiers du Québec (Rexfor)

R.S.Q., c. S-12, ss. 4.6, 7 and 22, and amendments

	1983	1982
Shares	58 750 000	58 750 000
Advances	14 980 000	19 300 000
	73 730 000	78 050 000

The authorized capital of the Société is $ 58 750 000 divided into 587 500 shares of a par value of $ 100 each that may be acquired by the Minister of Finance out of the Consolidated Revenue Fund, including 450 000 shares with the prior authorization of the Government.

At March 31, 1983, the Minister of Finance holds 25 certificates totaling 587 500 shares.

The Government may authorize the Minister of Finance to advance to the Société any amount deemed necessary for carrying out the mandate of the Société, including a maximum sum of $ 25 000 000 for purchasing machinery and equipment, improvement of installations and construction of structures.

At March 31, 1983, outstanding advances totalled $ 14 980 000, including $ 13 680 000 at par value (actualized value $ 2 395 356) for financing the agreement with I.T.T. Industries of Canada Ltd. ($ 19 000 000 at March 31, 1982) and $ 1 300 000 for financing Nouveler Inc. ($ 300 000 at March 31, 1982). These advances bear no interest and are repayable before the year 2 000.

19

Société des alcools du Québec

R.S.Q., c. S-13, ss. 5 and 6, and amendments

	1983	1982
Shares	30 000 000	30 000 000

The authorized capital of the Société is $ 30 000 000 divided into 300 000 shares of a par value of $ 100 each and allotted to the Minister of Finance as consideration for the remittal of assets received by the Société.

At March 31, 1983, the Minister of Finance holds 1 certificate for 300 000 shares.

20

Société des loteries et courses du Québec

R.S.Q., c. S-13.1, ss. 5 and 6, and amendments

	1983	1982
Shares	170 000	170 000

The authorized capital of the Société is $ 170 000 divided into 1 700 shares of a par value of $ 100 each and allotted to the Minister of Finance in consideration for the remittal of assets received by the Société.

At March 31, 1983, the Minister of Finance holds 1 certificate for 1 700 shares.

21

Société des traversiers du Québec

R.S.Q., c. S-14, ss. 4 and 5, and amendments

	1983	1982
Shares	1 500 000	1 500 000

The authorized capital of the Société is $ 10 000 000 divided into 100 000 shares of a par value of $ 100 each reserved for the Minister of Finance.

At March 31, 1983, the Minister holds 2 certificates totalling 15 000 shares.

INFORMATION ON INVESTMENTS (cont'd)

Entreprises of the gouvernement du Québec

22
Société d'habitation du Québec
R.S.Q., c. S-8, ss. 88 and 89, and amendments

	1983	1982
Bonds	132 951 638 $	128 941 873 $
Advances	14 773 906	18 579 088
	148 725 544	147 520 961

The Act provides that the Government may, upon the recommendation of the Conseil du trésor, authorize the Minister of Finance to advance to the Société, out of the Consolidated Revenue Fund, any amount deemed necessary for the carrying out of its mandate. The Minister of Finance is authorized to pay from the Consolidated Revenue Fund a sum not exceeding $ 1 500 000 for creating a revolving fund to protect the investments of the Société. The sums advanced at March 31, 1983 are made up of short-term and progressive advances for the revolving fund. Part of the short-term advances including those for revolving funds was returned to the Consolidated Revenue Fund when the Société was repaid and the other part was converted, upon the authorization of the Government, into bonds maturing March 31, 1992 at the rate of 17% per year. Progressive advances were converted into bonds issued by the Société when projects were completed, at interest rates varying from 6.88% to 15.98% and with maturity from July 1, 1983 to July 1, 2032; repayment of accrued interest was made when bonds are issued.

Short-term advances, except those for revolving funds, bear interest at the rate of the majority of Canadian chartered banks.

23
Société du parc industriel du centre de Québec
R.S.Q., c. S-15, ss. 30 snd 31, and amendments

	1983	1982
Advances	39 985 600	38 055 600

The Government may, on the conditions it determines, authorize the Minister of Finance to advance to the Société any amount deemed necessary for the carrying out of its mandate. The sums required are taken from the Consolidated Revenue Fund. At March 31, 1983, outstanding advances totalled $ 39 985 600.

After payment of taxes and repayment of borrowings and other commitments of the Société, the surplus derived from its transactions is remitted to the Consolidated Revenue Fund. Interest on the advances is calculated at rates varying from 8.3% to 17.12% in the majority of cases, or the average rate on borrowings in Québec for terms longer than 10 years contracted during the fiscal year when the advance is made.

24
Société générale de financement du Québec
R.S.Q., c. S-17, ss. 6, 8, 10, 11 and 12, and amendments

	1983	1982
Shares	191 933 501	151 933 501
Loan	15 000 000	15 000 000
	206 933 501	166 933 501

The authorized capital of the Société is $ 265 000 000 divided into 22 800 000 common shares of a par value of $ 10 each and 3 700 000 deferred-dividend shares of a par value of $ 10 each. Shares of the Société are reserved for the gouvernment du Québec. The Minister of Finance is authoirzed to acquire out of the Consolidated Revenue Fund 22 799 995 common shares and 3 700 000 deferred-dividend shares.

At March 31, 1983, the Minister of Finance holds 28 certificates totalling 18 566 497 common shares following the conversion of 3 700 000 deferred-dividend shares into common shares. At that date, the Minister of Finance paid $191 933 501 for the shares, or $ 152 710 051 for common shares and $ 39 223 450 for deferred-dividend shares (including a premium of $ 2 223 450). At March 31, 1983, a balance of $ 30 000 000 is shown as non-budgetary commitment on page 5-83.

For financing an integrated forest complex in the Saint-Félicien region, the Minister of Finance granted a loan of $ 15 000 000 out of the Consolidated Revenue Fund at the rate of 10¼% per year payable semi-annually and repayable in 5 instalments of $ 3 000 000 on December 31 of each of the years 1988 to 1992.

The variance of $ 3 731 469 between capital-shares issued and paid indicated in the financial statements of the S.G.F. is explained by the capitalization, under provisions of the Act, of the $ 2 223 450 premium indicated in the preceding paragraph, by an amount of $ 5 954 919 representing the difference between the par value and the price paid for shares redeemed by the Government, and by $ 50 in capital – shares held by another shareholder.

25
Société nationale de l'amiante
R.S.Q., c. S-18.2, ss. 11 and 13, and amendments

	1983	1982
Shares	49 097 000	36 897 000

The authorized capital of the Société is $ 250 000 000 divided into 250 000 shares with a par value of $ 1 000 each that may be acquired by the Minister of Finance out of the Consolidated Revenue Fund upon prior authorization of the Government.

At March 31, 1983, the Minister of Finance holds 33 certificates totalling 46 897 shares.

26

Société québécoise d'exploration minière

R.S.Q., c. S-19 ss. 4, 6, 7, 8, 9, 10 and 11, and amendments

	1983	1982
Shares	89 000 000 $	89 000 000 $

The authorized capital of the Société is $ 125 000 000 divided into 12 500 000 shares of a par value of $ 10 each that may be acquired by the Minister of Finance out of the Consolidated Revenue Fund, including 6 750 000 shares upon prior approval of the Government.

At March 31, 1983, the Minister holds 18 certificates totalling 8 900 000 shares.

27

Société québécoise d'initiatives agro-alimentaires

R.S.Q., c. S-21 ss. 5 and 7, and amendments

	1983	1982
Shares	40 000 000	35 000 000
Loan	300 000	
	40 300 000	35 000 000

The authorized capital of the Société is $ 40 000 000 divided into 400 000 shares with a par value of $ 100 each, payable by the Minister of Finance out of the Consolidated Revenue Fund, including 210 000 shares with the prior approval of the Government.

At March 31, 1983, the Minister holds 5 certificates totalling 400 000 shares.

The ministère de l'Agriculture, des Pêcheries et de l'Alimentation loaned $ 300 000 to the Société without interest out of appropriations voted by the National Assembly.

28

Société québécoise d'initiatives pétrolières

R.S.Q., c. S-22 ss. 4, 6, 7, 8 and 9, and amendments

	1983	1982
Shares	134 000 000	107 500 000

The authorized capital of the Société is $ 255 000 000 divided into 5 100 000 shares with a par value of $ 50 each that may be acquired by the Minister of Finance out of the Consolidated Revenue Fund, including 800 000 shares upon prior approval of the Government.

At March 31, 1983, the Minister holds 17 certificates totalling 2 150 000 shares. A balance of $ 106 000 000 is shown as non-budgetary commitment on page 5-84.

29

Société du parc industriel et commercial aéroportuaire de Mirabel

R.S.Q., c. S-16 ss. 22 and 23, and amendments

30

Société inter-port de Québec

R.S.Q., c. S-18 ss. 11 and 12, and amendments

		1983	1982
29	**Shares**	1 000	600
30	**Shares**	600	600
	Shares	1 600	1 200

The authorized capital of each of these Sociétés is $ 1 000 divided into 1 000 common shares with a par value of $ 1 each, which may be allotted to the Governments of Québec or Canada in the respective proportions of 60% and 40%.

The Minister of Finance is authorized to subscribe on behalf of the gouvernement du Québec $ 600 payable out of the Consolidated Revenue Fund for 600 common shares of each of the Sociétés. It is authorized to buy, at their par value, the shares of each of the Sociétés held by the Government of Canada, upon receipt of notice from the minister responsible for regional economic expansion of Canada indicating the intention of the Government of Canada to withdraw its participation in each of the Sociétés.

Under provisions of the Act, the Minister of Finance recalled the common shares held by the Government of Canada in the Société du parc industriel et commercial aéroportuaire de Mirabel (S.P.I.C.A.M.).

At March 31, 1983, the Minister of Finance had paid $ 1 000 into S.P.I.C.A.M. and $ 600 into the Société inter-port de Québec. The Minister of Industry, Commerce and Tourism holds 1 certificate for 600 shares for each of the Sociétés and the Minister of Finance holds 1 certificate for 400 shares of S.P.I.C.A.M.

NOTE:

For more details on these enterprises in which the Government has invested, consult the financial statements of the enterprises themselves or the volume entitled "Financial Statements of Enterprises of the gouvernement du Québec" published annually which includes most of those financial statements.

			Bonds and Notes
			Rate %
2	**Municipalities and Municipal Bodies**		
	Municipalities		
1	Alma	A	8 ⅛
2	Alma	B	6,7057
3	Bagotville	A	8 27/64
4	Beauceville	A	8 27/64
5	Bécancour	A	8 27/64
6	Bécancour	B	8,5437
7	Bedford	A	8 27/64
8	Bernierville	A	8 ⅛
9	Berthier-sur-Mer	A	8 27/64
10	Berthierville	A	8 27/64
11	Boisbriand	A	8 ⅛
12	Bonaventure	A	8 27/64
13	Boucherville	A	8 27/64
14	Cap-aux-Meules	A	8 27/64
15	Cap-de-la-Madeleine	B	7,2954
16	Carleton	A	8 27/64
17	Chambly	A	8 27/64
18	Charlesbourg	B	7,8293
19	Charny	A	8 27/64
20	Châteauguay	A	8 27/64
21	Chénier	A	8 27/64
22	Chibougamau	C	5,0
23	Chicoutimi-nord	A	8 27/64
24	Cloridorme	A	8 ⅛
25	Deux-Montagnes	A	8 ⅛
26	Deux-Montagnes	B	8,4977
27	Dorion	A	8 27/64
28	Dorion	A	8 27/64
29	East Broughton	A	8 27/64
30	Escoumins	A	8 ⅛
31	Gaspé	A	8 27/64
32	Gatineau	A	8 ⅛
33	Giffard (Beauport)	B	6,948
34	Grande-Île	A	8 27/64
35	Grande-Rivière	A	8 27/64
36	Grand-Mère	B	7,5053
37	Hébertville	A	8 27/64
38	Iberville	A	8 27/64
39	Kingsbury	A	8 ⅛
40	Lachute	B	9,6455
41	Lac-Mégantic	A	8 27/64
42	La Pocatière	A	8 ⅛
43	La Providence	A	8 27/64
44	Lauzon	B	7,9396
45	Lebel-sur-Quévillon	A	8 ⅛
46	Lévis	A	8 27/64
47	Lévis	B	7,4869
48	Longue-Pointe	A	8 27/64
49	Lorraine	A	8 27/64
50	Louiseville	A	8 27/64
51	Macamic	A	8 27/64
52	Maniwaki	A	8 27/64

Bonds and Notes			Loans and Advances		Total		
Maturity	1983	1982	1983	1982	1983	1982	
1994-12-15	747 896 $	783 668 $			747 896 $	783 668 $	1
2002-03-31	337 739	345 712			337 739	345 712	2
1995-10-01	601 300	626 067			601 300	626 067	3
1995-11-01	14 210	14 795			14 210	14 795	4
1996-03-01	120 394	126 032			120 394	126 032	5
2006-04-01	211 637	214 344			211 637	214 344	6
1995-12-01	165 668	172 492			165 668	172 492	7
1994-12-01	43 785	45 879			43 785	45 879	8
1995-03-01	44 364	46 441			44 364	46 441	9
1996-02-01	116 960	121 777			116 960	121 777	10
1994-12-15	29 887	31 316			29 887	31 316	11
1996-03-01	36 446	37 947			36 446	37 947	12
1995-06-01	57 009	59 357			57 009	59 357	13
1995-05-01	168 853	175 808			168 853	175 808	14
2005-04-01	171 441	174 585			171 441	174 585	15
1995-11-01	30 591	31 851			30 591	31 851	16
1995-05-01	130 496	135 870			130 496	135 870	17
2005-04-01	1 180 851	1 180 851			1 180 851	1 180 851	18
1995-03-01	61 673	64 561			61 673	64 561	19
1995-04-01	43 479	45 270			43 479	45 270	20
1995-06-01	33 944	35 342			33 944	35 342	21
1991-11-01	127 500	138 000			127 500	138 000	22
1995-10-01	394 829	411 091			394 829	411 091	23
1994-12-01	15 122	15 846			15 122	15 846	24
1994-12-01	19 866	20 816			19 866	20 816	25
2007-04-01	188 304	188 304			188 304	188 304	26
1995-03-01	102 404	107 199			102 404	107 199	27
1995-11-01	263 011	273 844			263 011	273 844	28
1995-12-01	64 788	67 456			64 788	67 456	29
1994-12-01	18 137	19 005			18 137	19 005	30
1996-02-01	80 783	84 110			80 783	84 110	31
1994-12-15	90 832	95 177			90 832	95 177	32
2002-03-31	157 079	164 723			157 079	164 723	33
1995-06-01	119 591	124 516			119 591	124 516	34
1996-03-31	363 436	378 405			363 436	378 405	35
1994-04-01	47 367	50 085			47 367	50 085	36
1995-03-01	43 899	45 954			43 899	45 954	37
1996-03-31	78 962	82 214			78 962	82 214	38
1994-12-15	130 061	136 282			130 061	136 282	39
2007-04-01	522 092	532 913	770 041 $	699 454 $	1 292 133	1 232 367	40
1995-03-01	56 260	58 894			56 260	58 894	41
1994-09-01	192 019	201 203			192 019	201 203	42
1995-08-01	507 734	528 646			507 734	528 646	43
2006-04-01	832 602	832 602			832 602	832 602	44
1994-12-01	207 490	217 414			207 490	217 414	45
1995-12-01	312 248	325 109			312 248	325 109	46
2004-04-01	2 314 830	2 356 218			2 314 830	2 356 218	47
1995-10-01	132 500	137 958			132 500	137 958	48
1995-05-01	58 441	60 848			58 441	60 848	49
1996-03-31	104 908	109 229			104 908	109 229	50
1995-12-01	61 865	64 413			61 865	64 413	51
1996-03-01	969 401	1 009 330			969 401	1 009 330	52

			Bonds and Notes Rate %
2	**Municipalities and Municipal Bodies**		
	Municipalities (cont'd)		
53	Maple Grove	A	8 27/64
54	Matagami	C	5,5
55	Matane	A	8 27/64
56	McMasterville	A	8 1/8
57	Métabetchouan	A	8 27/64
58	Mirabel	B	10,0095
59	Mistassini	A	8 27/64
60	Murdochville	A	8 27/64
61	Normandin	A	8 1/8
62	Notre-Dame-de-Laterrière	A	8 27/64
63	Notre-Dame-du-Lac	A	8 27/64
64	Oka	B	8,2812
65	Orsainville	A	8 27/64
66	Pont-Rouge	A	8 27/64
67	Port-Cartier	B	7,3603
68	Port-Cartier	B	8,2048
69	Port-Cartier	B	7,7314
70	Port-Cartier	B	8,1621
71	Port-Cartier	B	8,3477
72	Port-Cartier	B	9,3933
73	Princeville	A	8 27/64
74	Québec	B	7,5744
75	Québec	B	7,5846
76	Québec	B	7,9737
77	Québec	B	9,9091
78	Québec	B	9,4283
79	Rivière-du-Loup	A	8 27/64
80	Rouyn	A	8 27/64
81	Sacré-Coeur	A	8 27/64
82	Sayabec	A	8 1/8
83	Schefferville	A	8 27/64
84	Sept-Îles	B	7,0181
85	Sept-Îles	B	7,2127
86	Sept-Îles	B	7,3766
87	Sept-Îles	B	7,5324
88	Sept-Îles	B	8,6548
89	Sept-Îles	B	9,831
90	Shawinigan-Sud	A	8 27/64
91	Shipshaw	A	8 1/8
92	St-Antoine-de-la-Rivière-du-Loup	A	8 27/64
93	St-Basile-le-Grand	A	8 27/64
94	St-Bernard	A	8 27/64
95	St-Bruno	A	8 1/8
96	St-Bruno-de-Montarville	A	8 27/64
97	St-Bruno-de-Montarville	A	8 27/64
98	St-Césaire	A	8 27/64
99	St-Coeur-de-Marie	A	8 27/64
100	St-David-de-l'Auberivière	B	7,2694
101	Ste-Agathe-des-Monts	A	8 27/64
102	Ste-Anne-de-Bellevue	A	8 1/8
103	Ste-Anne-de-Yamachiche	A	8 27/64

	Bonds and Notes		Loans and Advances		Total		
Maturity	1983	1982	1983	1982	1983	1982	
1995-05-01	39 380 $	41 002 $			39 380 $	41 002 $	53
1990-12-01	590 458	648 028			590 458	648 028	54
1995-04-01	423 673	441 123			423 673	441 123	55
1994-09-01	36 194	37 925			36 194	37 925	56
1995-11-01	246 850	257 017			246 850	257 017	57
1997-04-01	323 244	343 281			323 244	343 281	58
1995-10-01	14 255	14 843			14 255	14 843	59
1996-02-01	442 361	460 581			442 361	460 581	60
1994-09-01	45 909	48 105			45 909	48 105	61
1985-03-01	16 909	24 374			16 909	24 374	62
1995-07-01	48 145	50 128			48 145	50 128	63
2005-04-01	473 675	480 597			473 675	480 597	64
1995-08-01	822 687	856 573			822 687	856 573	65
1995-07-01	284 784	296 513			284 784	296 513	66
2003-04-01	412 267	420 475	3 152 982 $	3 177 891 $	3 565 249	3 598 366	67
2006-04-01	2 709 736	2 746 192			2 709 736	2 746 192	68
2005-04-01	229 552	233 177			229 552	233 177	69
2005-04-01	307 054	311 617			307 054	311 617	70
2007-04-01	257 422	260 511			257 422	260 511	71
2007-04-01	451 530	456 126			451 530	456 126	72
1995-06-01	38 679	40 272			38 679	40 272	73
2004-04-01	526 110	535 408			526 110	535 408	74
2004-04-01	3 580 009	3 637 717			3 580 009	3 637 717	75
2005-04-01	1 246 300	1 265 321			1 246 300	1 265 321	76
2007-04-01	7 473 108	7 543 195			7 473 108	7 543 195	77
2009-04-01	387 427	390 639			387 427	390 639	78
1995-05-01	144 485	150 436			144 485	150 436	79
1995-06-01	133 715	139 222			133 715	139 222	80
1995-05-01	221 339	230 456			221 339	230 456	81
1994-12-01	37 912	39 725			37 912	39 725	82
1995-11-01	119 963	124 904			119 963	124 904	83
2002-03-31	436 452	447 342			436 452	447 342	84
2003-04-01	105 361	107 703			105 361	107 703	85
2004-04-01	1 341 913	1 368 576			1 341 913	1 368 576	86
2004-04-01	3 482 700	3 550 552			3 482 700	3 550 552	87
2006-04-01	217 722	220 740			217 722	220 740	88
2009-04-01	3 097 128	3 123 654			3 097 128	3 123 654	89
1985-03-01	30 397	43 815			30 397	43 815	90
1994-12-01	74 417	77 976			74 417	77 976	91
1996-03-31	104 908	109 229			104 908	109 229	92
1995-07-01	300 677	313 061			300 677	313 061	93
1996-03-31	43 560	45 354			43 560	45 354	94
1984-12-01	5 241	7 565			5 241	7 565	95
1995-07-01	171 981	211 956			171 981	211 956	96
1996-03-31	203 571	179 064			203 571	179 064	97
1996-02-01	203 146	211 513			203 146	211 513	98
1995-12-01	147 131	153 191			147 131	153 191	99
2003-04-01	439 477	448 328			439 477	448 328	100
1995-05-01	34 685	36 114			34 685	36 114	101
1994-12-01	26 235	27 490			26 235	27 490	102
1995-03-01	19 188	20 087			19 188	20 087	103

INVESTMENTS (cont'd)

Details (cont'd)

			Bonds and Notes
			Rate %
2	**Municipalities and Municipal Bodies**		
	Municipalities (cont'd)		
104	Ste-Catherine	A	8 27/64
105	Ste-Foy	B	8,2850
106	Ste-Foy	B	9,3614
107	Ste-Lucie-de-Beauregard	C	
108	Ste-Marie-de-Blandford	A	8 27/64
109	Ste-Thècle	A	8 27/64
110	Ste-Thérèse	B	9,3594
111	Ste-Thérèse	B	9,4146
112	Ste-Thérèse	B	8,2758
113	St-Eugène	A	8 27/64
114	St-Eustache	A	8 27/64
115	St-Eustache	A	8 27/64
116	St-Eustache	B	8,5359
117	St-Eustache	B	9,2891
118	St-Eustache	B	9,1454
119	St-Fabien-de-Panet	A	8 27/64
120	St-Félicien	A	8 27/64
121	St-Ferréol-les-Neiges	B	7,8852
122	St-Georges	A	8 27/64
123	St-Henri-de-Lévis	B	7,1832
124	St-Hyppolite	A	8 27/64
125	St-Hyacinthe	A	8 27/64
126	St-Jérôme	B	8,5155
127	St-Jérôme	B	9,6175
128	St-Jovite	A	8 27/64
129	St-Narcisse	A	8 27/64
130	St-Narcisse-de-Beaurivage	A	8 27/64
131	St-Pascal	A	8 27/64
132	St-Philémon	A	8 27/64
133	St-Raymond	A	8 27/64
134	St-Romuald	B	7,2694
135	St-Timothée	A	8 1/8
136	St-Tite	A	8 27/64
137	St-Zénon	A	8 1/8
138	Terrebonne	A	8 27/64
139	Terrebonne	B	8,2094
140	Trois-Rivières	B	6,9939
141	Trois-Rivières	B	7,6297
142	Trois-Rivières	B	7,2551
143	Trois-Rivières	B	7,4796
144	Trois-Rivières	B	6,3008
145	Trois-Rivières	B	9,5147
146	Trois-Rivières Ouest	A	8 27/64
147	Vaudreuil	A	8 27/64
148	Vaudreuil	A	8 27/64
149	Warwick	A	8 27/64
150	Waterloo	A	8 27/64

	Bonds and Notes		Loans and Advances		Total		
Maturity	1983	1982	1983	1982	1983	1982	
1995-12-01	144 778 $	150 741 $			144 778 $	150 741 $	104
2006-04-01	554 761	570 346			554 761	570 346	105
2006-04-01	2 484 794	2 544 395			2 484 794	2 544 395	106
2000-11-01	1 800	1 900			1 800	1 900	107
1996-02-01	21 567	22 456			21 567	22 456	108
1996-02-01	41 697	43 415			41 697	43 415	109
2006-04-01	58 058	[illegible] 715			58 058	58 715	110
2006-04-01	171 903	[illegible] 832			171 903	173 832	111
2005-04-01	116 380	[illegible]82	382 502 $	387 314 $	498 882	505 396	112
1995-03-01	75 289	78 815			75 289	78 815	113
1995-05-01	83 847	87 300			83 847	87 300	114
1996-02-01	337 831	351 746			337 831	351 746	115
2006-04-01	272 135	275 971			272 135	275 971	116
2007-04-01	418 466	423 253	489 527	489 527	907 993	912 780	117
2007-04-01	47 520	48 075			47 520	48 075	118
1996-03-31	21 630	22 521			21 630	22 521	119
1996-03-01	211 647	220 365			211 647	220 365	120
2005-04-01	364 390	370 021			364 390	370 021	121
1995-06-01	479 319	499 062			479 319	499 062	122
2002-03-31	15 280	15 654			15 280	15 654	123
1995-11-01	74 230	77 287			74 230	77 287	124
1996-03-31	55 799	58 098			55 799	58 098	125
2006-04-01	711 253	720 389			711 253	720 389	126
2009-04-01	79 687	80 326			79 687	80 326	127
1996-02-01	171 603	178 671			171 603	178 671	128
1995-03-01	36 369	38 072			36 369	38 072	129
1985-05-01	6 418	8 228			6 418	8 228	130
1995-12-01	124 610	129 743			124 610	129 743	131
1995-11-01	43 351	45 136			43 351	45 136	132
1995-05-01	75 554	78 667			75 554	78 667	133
2003-04-01	108 406	110 800			108 406	110 800	134
1994-09-01	30 089	31 529			30 089	31 529	135
1995-03-01	73 943	77 406			73 943	77 406	136
1994-09-01	18 302	19 178			18 302	19 178	137
1995-03-01	189 745	198 629			189 745	198 629	138
2006-04-01	382 173	387 311			382 173	387 311	139
2002-03-01	942 820	942 820			942 820	942 820	140
2005-04-01	282 285	282 285			282 285	282 285	141
2003-04-01	469 571	469 571			469 571	469 571	142
2004-04-01	217 472	217 472			217 472	217 472	143
2005-04-01	73 787	73 787			73 787	73 787	144
2007-04-01	1 909 600	1 909 600			1 909 600	1 909 600	145
1995-03-01	268 118	280 673			268 118	280 673	146
1995-12-01	405 256	421 948			405 256	421 948	147
1996-02-01	87 933	91 555			87 933	91 555	148
1996-02-01	343 191	357 327			343 191	357 327	149
1996-03-31	388 871	404 888			388 871	404 888	150
	58 991 533	60 304 623	4 795 052	4 754 186	63 786 585	65 058 809	

INVESTMENTS (cont'd)

Details (cont'd)

			Bonds and Notes
			Rate %
2	**Municipalities and Municipal Bodies** (cont'd)		
	Municipal Bodies		
151	Bureau d'assainissement des eaux du Québec métropolitain	B	7,445
152	Bureau d'assainissement des eaux du Québec métropolitain	B	7,4754
153	Communauté urbaine de Québec	B	7,3589

($ THOUSANDS)

Municipalities and Municipal Bodies

Investment projects in development	A
Special areas programs	B
Other projects	C

	Bonds and Notes		Loans and Advances		Total		
Maturity	1983	1982	1983	1982	1983	1982	
2002-03-31	4 764 017 $	4 982 789 $			4 764 017 $	4 982 789 $	151
2004-04-01	764 038	777 720			764 038	777 720	152
2004-04-01	1 061 329	1 080 630	2 362 167 $	2 390 697 $	3 423 496	3 471 327	153
	6 589 384	6 841 139	2 362 167	2 390 697	8 951 551	9 231 836	
	65 580 917 $	67 145 762 $	7 157 219 $	7 144 883 $	72 738 136 $	74 290 645 $	
	15 129	15 793			15 129	15 793	
	49 732	50 565	7 157	7 145	56 889	57 710	
	720	788			720	788	
	65 581	67 146	7 157	7 145	72 738	74 291	

INVESTMENTS(cont'd)
Details (cont'd)

		Shares	
		1983	1982
3	**Individuals, Corporations and Others**		
	Individuals		
1	Students		
2	Fishermen		
3	Less allowance for bad debts		
	Corporations and Other		
4	Advances and petty cash to Government employees		
5	Bureau de Transfert Technologique et Trans-Technique International Inc.		
6	Centre Agricole du Québec Inc.		
7	Centre de promotion de l'industrie agricole et alimentaire du Québec		
8	Coopératives		
9	Industrial corporations		
10	Dentrite Associates Inc.	1 900 $	
11	Éditions Quinze Inc.		
12	Revolving fund of the Service des achats du Gouvernement		
13	Revolving fund of the Service de la cartographie		
14	Revolving fund of Government publications		
15	Revolving fund – Telecommunications		
16	Gouvernment of Canada Bonds returned by school boards which availed themselves of the Act creating an education fund, S.Q. 1946, c. 21 and amendments		
17	Hospitals (working capital)		
18	Les Abattoirs de Cailles du Québec Inc.		
19	Les Calcités et Dolomie Matawin Inc.	3 731 677	3 731 677 $
20	Les Entreprises Bussières Ltée		
21	Les Fermes Boval Inc.		
22	Les Ressources C[illegible]mchib Inc.		
23	Librairie Dussault Ltée	371 000	371 000
24	Navigation Sonamar Inc.		
25	Fishermen	3 000 000	3 000 000
26	Propair Inc.	15 000 000	15 000 000
27	1848-7199 Québec Inc.	1	1
28	Société de la Loterie Inter-provinciale Inc.		
29	Syndicat des producteurs de bois de l'Abitibi – Témiscamingue (U.P.A.)		
30	Syndicat des producteurs de bois du Saguenay – Lac-St-Jean		
31	Université de Sherbrooke		
		22 104 578	22 102 678
32	Less allowance for bad debts		
		22 104 578	22 102 678
		22 104 578 $	22 102 678 $

Bonds and Notes		Loans and Advances		Total		
1983	1982	1983	1982	1983	1982	
		13 856 333 $	11 231 186 $	13 856 333 $	11 231 186 $	1
		14 906 216	11 923 198	14 906 216	11 923 198	2
		28 762 549	23 154 384	28 762 549	23 154 384	
		5 834 549	4 374 145	5 834 549	4 374 145	3
		22 928 000	18 780 239	22 928 000 (1)	18 780 239	
		28 375 699	16 329 202	28 375 699	16 329 202	4
		45 000		45 000		5
		63 287	63 287	63 287	63 287	6
		601 429	601 429	601 429	601 429	7
		3 952 867	4 302 213	3 952 867	4 302 213	8
		46 632 824	40 241 328	46 632 824	40 241 328	9
				1 900		10
		81 694	81 694	81 694	81 694	11
		1 943 379	1 943 379	1 943 379	1 943 379	12
		300 000		300 000		13
		2 500 000		2 500 000		14
		1 500 000	1 500 000	1 500 000	1 500 000	15
505 000 $	505 000 $			505 000	505 000	16
		2 775 000	2 775 000	2 775 000	2 775 000	17
		313 968	313 968	313 968	313 968	18
		525 000		525 000		19
				3 731 677	3 731 677	20
		175 000		175 000		21
		667 752	667 752	667 752	667 752	22
		2 508 440		2 508 440		23
				371 000	371 000	24
		4 520 800	5 166 304	4 520 800	5 166 304	25
				3 000 000	3 000 000	26
		11 400 000		26 400 000	15 000 000	27
				1	1	28
		185 000	185 000	185 000	185 000	29
		215 000	215 000	215 000	215 000	30
		5 107 330	5 107 330	5 107 330	5 107 330	31
505 000	505 000	114 389 469	79 492 886	136 999 047	102 100 564	
		6 587 229	3 620 577	6 587 229	3 620 577	32
505 000	505 000	107 802 240	75 872 309	130 411 818	98 479 987	
505 000 $	505 000 $	130 730 240 $	94 652 548 $	153 339 818 $	117 260 226 $	

(1) Including $ 506 497 in debts of individuals written off.

CONTINUITY OF THE ALLOWANCE FOR BAD DEBTS
Fiscal year ended March 31, 1983

($ THOUSANDS)

	Balance at April 1, 1982	Write-offs Charged to Allowance	Balance After Write-offs	Allowance at March 1, 1983	Amount Charged to Net Debt
ACCOUNTS RECEIVABLE					
Departments					
Affaires sociales	527	48	479	289	(190)
Agriculture, Pêcheries et Alimentation	935		935	1 338	403
Énergie et Ressources	1 747	4	1 743	1 740	(3)
Environnement	359		359	392	33
Habitation et Protection du consommateur	1 107 (1)	48	1 059	1 255	196
Loisir, Chasse et Pêche	117	6	111	183	72
Main-d'oeuvre et Sécurité du revenu	62 504 (1)	(21) (3)	62 525	61 891	(634)
Revenu	314 857	526	314 331	420 023	105 692
Transports	2 477	24	2 453	1 191	(1 262)
Travaux publics et Approvisionnement	113	13	100	106	6
Other (2)	48		48	64	16
	384 791	648	384 143	488 472	104 329
LOANS AND ADVANCES					
Individuals					
Students	4 299	506	3 793	5 742	1 949
Fishermen	75		75	93	18
	4 374	506	3 868	5 835	1 967
Corporations and Other					
Cooperatives	1 065		1 065	1 273	208
Fishermen	18		18	18	
Agricultural corporations	330		330	330	
Industrial corporations	2 208		2 208	4 964	2 756
Other				2	2
	3 621		3 621	6 587	2 966
	7 995	506	7 489	12 422	4 933
Total	**392 786**	**1 154**	**391 632**	**500 894**	**109 262**

Comparative Table of Accounts Receivable (Other Receivables)

Departments	March 31, 1982	March 31, 1983
Affaires sociales	37 400 (1)	16 255
Agriculture, Pêcheries et Alimentation	12 275	16 280
Énergie et Ressources	26 981	45 911
Environnement	2 206	1 706
Habitation et Protection du consommateur	23 666 (1)	37 287
Loisir, Chasse et Pêche	768	811
Main-d'oeuvre et Sécurité du revenu	127 536 (1)	138 963
Revenu	656 220	787 909
Transports	36 221	30 809
Travaux publics et Approvisionnement	3 167	3 254
Other (2)	133 885	224 354
	1 060 325	1 303 539

(1) Changed to account for the structure of departments at March 31, 1983.

(2) "Other" includes any department for which the allowance is less than $ 100 000 at the beginning and at the end of the fiscal year.

OTHER ASSETS

($ THOUSANDS)

	1983	1982
Government of Canada		
Due to the gouvernement du Québec Capitalized amount for the period from 1867 to 1873 after revision of the debt assumed by the Government of Canada under section 112 of the British North America Act (Canada, 36 Vict., c. 30 and 47 Vict., c. 41). Interest at the annual rate of 5% is paid semi-annually.	2 549	2 549
Due by the gouvernement du Québec This amount represents the balance of the general account between the Government of Canada and the gouvernement du Québec for the period from 1867 to 1903. The gouvernement du Québec pays semi-annually an interest on that balance at the annual rate of 4%.	1 473	1 473
	1 076	1 076
Common School Fund This amount represents the share of the gouvernement du Québec in a permanent fund of $ 2 677 771 held in trust by the Government of Canada on behalf on the governments of Québec and Ontario. The fund is derived from the sale of Crown lands set aside for the benefit of common schools by statutes enacted before the Confederation and the amount has not changed since 1942. The amount allocated to the Provinces is revised after each decennial census in proportion to their respective population and the Government of Canada pays semi-annually an interest at the annual rate of 5% on the shares thus established. The last apportionment was made on the basis of the 1981 census.	1 134	1 134
	2 210	2 210

SHORT-TERM BORROWINGS
Fiscal year ended March 31, 1983

($ THOUSANDS)

Details	Issue	Repayment	Balance
In Canadian currency			
Banque Nationale du Canada	2 260 749	2 260 749	
Canadian Imperial Bank of Commerce	804 786	804 786	
Merrill Lynch Royal Sécurities Ltd.	719 000	719 000	
Caisse Centrale Desjardins du Québec	657 000	657 000	
Caisse de dépôt et de placement du Québec	600 000	600 000	
Crédit Lyonnais Canada Ltée	535 000	535 000	
Royal Bank of Canada	493 908	493 908	
Pitfield, Mackay, Ross & Company Ltd.	440 400	440 400	
Morgan Bank of Canada	370 000	370 000	
Midland Doherty Ltd.	360 000	360 000	
Bank of Montréal	350 000	350 000	
Barclays Bank of Canada Ltd.	348 000	348 000	
McLeod, Young, Weir & Compagnie Ltd.	326 000	326 000	
Dominion Securities-Ames Ltd.	271 000	271 000	
Mercantile Bank of Canada	255 000	255 000	
Toronto-Dominion Bank	242 000	242 000	
Bank of Nova Scotia	210 000	210 000	
Bank of America of Canada	155 000	155 000	
Banque Nationale de Paris (Canada)	130 000	130 000	
Société Générale S.A. (Canada) Inc.	128 000	128 000	
Chase Manhattan Bank of Canada	85 000	85 000	
Continental Bank of Canada	65 000	65 000	
Wood Gundy Ltd.	65 000	65 000	
Les Services de Capitaux B.T. Ltd.	60 000	60 000	
Citibank Canada	50 000	50 000	
Security Pacific Bank of Canada	45 000	45 000	
Banque Chemical du Canada	30 000	30 000	
Nesbitt Thomson Bongard Inc.	25 000	25 000	
Banque d'Épargne de la Cité et du district de Montréal	10 000	10 000	
Bell Gouinlock Ltée	10 000	10 000	
Fonds d'amortissement du Québec	9 000	9 000	
	10 109 843	10 109 843	0

CONTINUITY OF THE CLEARING ACCOUNT FOR COLLECTED TAXES

($ THOUSANDS)

	Various municipalities	Régie de l'assurance automobile du Québec	Fonds spécial olympique	Régie des rentes du Québec	Total
Opening balance	152 106	15 447	3 750	6 108	177 411
Receipts	178 524	20 143	104 188	1 035 342	1 338 197
Remittals	(149 178)	(40 481)	(106 952)	(1 037 616)	(1 334 227)
Closing balance	181 452	(4 891)	986	3 834	181 381

ACCOUNTS PAYABLE

($ THOUSANDS)

	1983	1982
Affaire culturelles	9 797	7 034
Affaires intergouvernementales	2 975	3 628
Affaires municipales	26 999	15 837
Affaires sociales	135 876	130 514
Agriculture, Pêcheries et Alimentation	26 806	22 138
Assemblée nationale	1 383	2 588
Commerce extérieur	2 767	575
Commission administrative du régime de retraite	3 200	3 622
Communautés culturelles et Immigration	3 269	3 536
Communications	8 717	8 020
Conseil exécutif	12 255	8 868
Conseil du trésor	443	455
Éducation	180 488	279 425
Énergie et Ressources	18 785	30 911
Environnement	3 393	6 393
Finances	13 916	26 977
Fonction publique	65 121	50 896
Habitation et Protection du consommateur	23 067	25 935
Industrie, Commerce et Tourisme	8 163	14 626
Institutions financières et Coopératives	765	1 145
Justice	25 098	28 926
Loisir, Chasse et Pêche	17 211	12 882
Main-d'oeuvre et Sécurité du revenu	33 811	12 003
Régie de l'assurance-maladie du Québec	121 405	196 784
Revenu	6 138	11 422
Transports	82 185	73 721
Travail	1 473	2 492
Travaux publics et Approvisionnement	21 017	24 818
	856 523	1 006 171

ACCRUED INTEREST

($ THOUSANDS)

	1983	1982
Treasury bills	(22 490)	(22 317)
Bonds	723 369	530 808
Other borrowings	42 594	40 670
	743 473	549 161

CONTINUITY OF THE RETIREMENT PLANS ACCOUNT

($ THOUSANDS)

	Opening balance	Surplus of contributions and assessments on pensions and other payments	Closing balance
Government and Public Employees Retirement Plan	2 344 598	586 061	2 930 659
Teachers Pension Plan	721 792	314 559	1 036 351
Civil Service Superannuation Plan	257 491	110 334(1)	367 825
Members of the Sûreté du Québec Pension Plan	93 230	45 798	139 028
Judges and Coroners Pension Plan	10 683	4 125	14 808
	3 427 794	1 060 877(2)	4 488 671

(1) Including a $ 9 730 000 liability transferred by the Office des autoroutes du Québec at April 1, 1982. (See Note 4 on page 4-5).

(2) See details on page **2**-6.

TREASURY BILLS

($ THOUSANDS)

Continuity		
Opening balance		1 010 000
Plus: Issued	4 020 000	
Repaid	3 705 000	315 000
Closing balance		1 325 000

Details

Date of Maturity	Date of Issue	Rate of Return	Amount
1983-04-07	1982-10-07	12,658	40 000
1983-04-07	1983-01-06	9,804	70 000
1983-04-14	1983-01-13	9,686	70 000
1983-04-21	1983-01-20	9,796	70 000
1983-04-28	1983-01-27	9,838	70 000
1983-05-05	1982-11-04	11,146	40 000
1983-05-05	1983-02-03	10,002	70 000
1983-05-12	1983-02-10	9,813	70 000
1983-05-19	1983-02-17	9,295	70 000
1983-05-26	1983-02-24	9,417	70 000
1983-06-02	1982-12-02	11,155	45 000
1983-06-02	1983-03-03	9,262	70 000
1983-06-09	1983-03-10	9,413	70 000
1983-06-16	1983-03-17	9,333	70 000
1983-06-23	1983-03-24	9,350	70 000
1983-06-30	1983-03-31	9,300	75 000
1983-07-07	1983-01-06	9,487	45 000
1983-07-07	1983-03-31	9,300	50 000
1983-08-04	1983-02-03	10,129	45 000
1983-09-01	1983-03-03	9,173	45 000
1983-09-01	1983-03-09	9,550	50 000
1983-10-06	1983-03-31	9,620	50 000
			1 325 000

BONDS

($ THOUSANDS)

Summary

Bonds		13 391 718
Less		
Sinking funds (See page 5-37)		138 784
		13 252 934

Continuity

Opening balance		11 450 279 (1)
Plus		
Borrowings made (See page 3-4)		2 357 865
		13 808 144
Less		
Repayment of borrowings (See page 3-8)	388 967	
Bonds held in the sinking funds and cancelled	27 459 (3)	416 426
Closing balance		13 391 718 (1)

Details

Negotiable		
In Canadian currency	8 872 778	
In U.S. currency	1 405 067 (2)	
In Federal Republic of Germany currency	377 387 (2)	
In French currency	14 891 (2)	
In Japanese currency	461 580 (2)	
In European currency units (ECU)	74 432 (2)	
In Swiss currency	126 146 (2)	
In United Kingdom currency	140 958 (2)	
In Dutch currency	45 641 (2)	
In European currency units (ECU)	57 719 (2)	11 576 599
Redeemable on demand		
Québec Savings Bonds		1 493 061
Not negotiable		
In Canadian funds		
Government of Canada		
Aid to promote employment	222 916	
Canada Pension Plan	99 142	322 058
		13 391 718

(1) Including $ 17 665 874 in bonds assumed at the opening and $ 14 155 711 at the closing.

(2) Canadian equivalent on the dates the borrowings were carried out and commitments assumed.

(3) See detailed listing on page 5-30.

BONDS (cont'd)
($ THOUSANDS)

Cancelled bonds

Date of Maturity	Year of Issue	Par Value In Foreign Currency	Par Value In the Canadian Equivalent
Negotiable			
In Canadian currency			
1983-06-01	1966		83
1983-07-15	1962		269
1984-04-02	1962		248
1985-08-01	1961		316
1986-02-01	1961		280
1986-06-15	1964		955
1986-12-01	1966		5
1987-12-15	1962		310
1988-01-15	1968		384
1988-10-15	1963		463
1989-01-15	1965		399
1989-12-01	1967		45
1990-04-01	1965		402
1990-10-15	1965		400
1991-06-01	1966		321
1991-06-01	1970		12
1991-08-01	1967		361
1991-10-01	1966		371
1992-04-01	1967		415
1992-06-01	1967		50
1992-08-01	1970		25
1993-08-01	1972		455
1993-09-15	1968		296
1994-02-08	1971		23
1994-02-08	1973		1229
1994-10-01	1968		257
1995-09-05	1973		490
1995-10-01	1970		343
1995-11-19	1974		97
1995-11-19	1976		1 000
1995-12-02	1970		229
1995-12-02	1975		1 752
1996-03-15	1972		441
1996-12-15	1971		1 502
1998-12-15	1973		461
1999-03-01	1974		441
1999-09-04	1974		67
1999-09-04	1974		319
1999-09-04	1975		720
1999-09-04	1976		840
2000-09-09	1975		572
2001-05-04	1976		1 260
2001-05-04	1976		1 155
			20 063
In U.S. currency			
1989-04-15	1968	497	535
1997-03-01	1967	426	460
1997-06-01	1971	762	776
1999-05-01	1969	369	396
2000-05-15	1975	1 075	1 107
2001-06-15	1976	1 177	1 141
2003-04-01	1973	1 349	1 349
2004-04-15	1974	1 679	1 632
		7 334	7 396
			27 459

Date of Maturity	Year of Issue	Rate %	Note a	b	c	d	e	f	Par Value: In Foreign Currency	Par Value: In the Canadian Equivalent (1)	Sinking Fund	Balance
NEGOTIABLE												
In Canadian currency												
Serial bonds												
– 1983-04-15	1971	7½					e1			2 905		2 905
– 1983-12-15	1971	7¼					e2			2 500		2 500
1983 – 1984-11-01	1973	7¼					e3			1 700		1 700
										7 105		7 105
Conventional												
In Canadian currency												
1983-06-01	1966	6	1							8 297	1	8 296
1983-07-15	1962	5¼	1							26 556		26 556
1983-11-16	1978	9								40 000		40 000
1983-12-07	1977	8½								32 000		32 000(*)
1983-12-15	1971	7½								5 000		5 000
1984-03-15	1972	7½								10 000		10 000
1984-04-02	1962	5¼	1							34 298	121	34 177
1984-06-18	1981	16,50			1					150 000		150 000
1984-08-21	1979	10¼								120 000		120 000(**)
1984-10-20	1981	17,25			2					150 000		150 000
1984-10-20	1981	17,25			2					50 000		50 000
1984-11-05	1980	13¼			3					175 000		175 000
1985-08-01	1961	5¼	1							31 308	1	31 307
1985-10-01	1970	9								453		453
1985-12-22	1980	13¼			4					63 000		63 000
1985-12-22	1980	13¼			4					137 000		137 000
1985-12-22	1981	13¼			4					118 000		118 000
1985-12-22	1981	13¼			4					32 000		32 000
1986-02-01	1961	5¾	1							27 720	1	27 719
1986-02-15	1982	16,50								150 000		150 000
1986-02-27	1980	13⅛								150 000		150 000
1986-03-31	1976	10								50 000		50 000
1986-04-01	1981	17,25			5					100 000		100 000
1986-04-15	1979 (A)	10¼		83						50 000		50 000
1986-06-15	1964	5½	1	84						39 868	1	39 867
1986-06-23	1981	15,25			6					50 000		50 000
1986-12-01	1966	6¾	1			1				1 925	1 487	438
1987-03-22	1977	9¼								15		15
1987-03-22	1982	16,25			7					175 000		175 000
1987-10-15	1981 (A)	18,00		86						50 000		50 000
1987-11-10	1982	12,75								150 000		150 000
1987-11-15	1981 (A)	17,50		86						50 000		50 000
1987-12-15	1962	5¼	1	84						30 628	8	30 620
1988-01-15	1968	7½	1	85						38 034	1	38 033
1988-03-12	1982 (A)	17,00		86						50 000		50 000
1988-03-30	1981	14,35					e4	f1		150 000		150 000
1988-05-01	1973	6		73						363		363
1988-05-01	1973	7								4 940		4 940
1988-05-01	1973	8								7 023		7 023
1988-05-01	1982	17,20								150 000		150 000
1988-06-15	1983	11,55								125 000		125 000
1988-09-01	1982 (A)	16,75		86						50 000		50 000
1988-10-15	1963	6	1	86						45 839	1	45 838
1989-01-15	1965	5½	1	86						39 374		39 374
1989-04-15	1982 (A)	16,50		87						50 000		50 000
1989-04-18	1982	14,45								150 000		150 000
1989-09-08	1982	15,25								125 000		125 000
1989-11-15	1969	8½	1							16		16
1989-12-01	1967	7½	1	86						4 384	1	4 383
1990-03-09	1981	14								100 000		100 000
1990-04-01	1965	5½	1	87						39 808		39 808
1990-10-15	1965	5¾	1	87						39 632	1	39 631
1991-06-01	1966	6	1							31 735	1	31 734
1991-06-01	1970	9¼	1	90						1 209	1	1 208
1991-08-01	1970	9¼	1	90						484	24	460
1991-08-01	1967	6¾	1	88						35 662	1	35 661

(*) Including $ 1 701 000 – par value, held in short-term investments (O.C. 3936-77)

(**) Including $ 2 475 000 – par value, held in short-term investments (O.C. 216-79)

BONDS (cont'd)
($ THOUSANDS)

Date of Maturity	Year of Issue	Rate %	Note a	Note b	Note c	Note d	Note e	Note f	Par Value: In Foreign Currency	Par Value: In the Canadian Equivalent (1)	Sinking Fund	Balance
Conventional (cont'd)												
1991-09-30	1981	13¾				2				100 000		100 000
1991-10-01	1966	6½	1	88						36 758		36 758
1992-04-01	1967	6¼	1	89						41 092	1	41 091
1992-06-01	1967	6½	1	89						25 023	545	24 478
1992-08-01	1970	9¾	1	89						23 153	5 281	17 872
1992-08-01	1974	9¾	1	89						23 700	2 850	20 850
1992-08-01	1976	9¾	1	89						75 000	9 076	65 924
1992-10-01	1971	8⅜	1	89						49 750	16 018	33 732
1992-11-23	1982	13,75								50 000		50 000
1992-12-22	1982	12,75								160 000		160 000
1993-03-15	1983	12,35								50 000		50 000
1993-08-01	1972	8⅜	1	90						45 087	1	45 086
1993-09-15	1968	7½	1	90						28 813	1	28 812
1993-11-07	1981	15,00				3				100 000		100 000
1993-11-07	1981	15,00				4				100 000		100 000
1994-02-08	1971	8	1	90						38 754		38 754
1994-02-08	1973	8	1	90						43 378	159	43 219
1994-05-01	1979	10,60		89			e5			44 315		44 315
1994-05-27	1976	10¼		91						50 000		50 000
1994-05-27	1976	10¼		91						50 000		50 000
1994-10-01	1968	7½	1	91						29 200	11 666	17 534
1994-10-01	1968	7	1	91						25 432	1	25 431
1994-10-17	1979	11¼								75 000		75 000
1995-01-01	1973	8	85	92						45 000		45 000
1995-05-28	1980	12,78								200 000		200 000
1995-09-05	1973	8¾	1	91						47 540		47 540
1995-10-01	1970	9½	1	92						33 909		33 909
1995-11-01	1975	10,55				5				15 000		15 000
1995-11-19	1976	10¼	1	91						99 000		99 000
1995-11-19	1974	10¼	1	91						59 903	552	59 351
1995-11-19	1975	10¼	1	91						75 000	823	74 177
1995-12-02	1970	9½	1	92						22 611	6	22 605
1995-12-02	1975	9½	1	92						40 000	2 891	37 109
1995-12-22	1980	13¾					e6			62 000		62 000
1995-12-22	1980	13¾					e6			63 000		63 000
1995-12-22	1981	13¾					e6			82 000		82 000
1995-12-22	1981	13¾					e6			93 000		93 000
1996-03-15	1972	8	1	93						43 664	1	43 663
1996-10-08	1980	13,40								200 000		200 000
1996-11-01	1976	10,15				6				15 000		15 000
1996-11-06	1976	10¼		93						50 000		50 000
1996-12-15	1971	7¾	84	93						35 002	76 586 (*)	(41 584)
1996-12-16	1977	9¾		93						125 000		125 000
1996-12-16	1978	9¾		93						110 000		110 000
1997-03-22	1977	9,75	1	93						1		1
1997-07-15	1977	9¾		94						100 000		100 000
1997-07-15	1977	9¾		94						100 000		100 000
1997-08-15	1980	12,15								200 000		200 000
1997-11-01	1977	9,80				7				15 000		15 000
1998-02-01	1978	10				8				600		600
1998-04-01	1978	10¼		93			e7			78 200		78 200
1998-06-12	1978	10		95						100 000		100 000
1998-06-12	1978	10		95						100 000		100 000
1998-11-01	1978	10,35				9				15 000		15 000
1998-12-15	1973	8½	1	95						45 613	12	45 601
1999-02-01	1979	10,55				10				600		600
1999-03-01	1974	8⅝	1	96						43 664	1	43 663
1999-05-01	1979	10,7		94			e8			55 860		55 860
1999-05-01	1979	10,7		94			e8			71 408		71 408
1999-09-04	1974	10⅜	1	95						2 185	1	2 184
1999-09-04	1974	10¾	1	95						34 444	799	33 645
1999-09-04	1974	10¾	1	95						35 000	1 583	33 417
1999-09-04	1975	10¾	1	95						69 848	1	69 847
1999-09-04	1976	10¾	1	95						81 489		81 489
1999-11-01	1979	12				11				15 000		15 000
2000-02-01	1980	12,85				12				600		600
2000-09-09	1975	9½	84	96		13				30 000		30 000
2000-09-09	1975	10½	1	96						55 514		55 514

(*) Amount transferred to the sinking fund of the highway system since March 28, 1973.

BONDS (cont'd)
($ THOUSANDS)

Date of Maturity	Year of Issue	Rate %	Note						Par Value		Sinking Fund	Balance
			a	b	c	d	e	f	In Foreign Currency	In the Canadian Equivalent (1)		
Conventional (cont'd)												
2000-10-16	1978	10		96						125 000		125 000
2000-11-10	1975	9⅞	84	96		14				8 000		8 000
2000-11-10	1976	9⅞	84	96		14				16 000		16 000
2001-02-01	1981	13,77				15				600		600
2001-03-01	1976	9⅜	85	97		16				10 000		10 000
2001-03-15	1977	9¾	92	97		17				125 000		125 000
2001-05-04	1976	10¼	1	97						93 589		93 589
2001-05-04	1976	10¼	1	97						116 541	1	116 540
2002-02-01	1982	16,90				18				600		600
2002-06-15	1979	10,35		97						150 000		150 000
2002-12-15	1978	10		98						150 000		150 000
2002-12-15	1979	10		98						150 000		150 000
2002-12-22	1982	13,25								40 000		40 000
2003-04-17	1979	10⅝		98						150 000		150 000
2004-09-24	1979	10,9		99		22				125 000		125 000
2004-12-27	1979	11,7		98						75 000		75 000
										8 863 011	130 507	8 732 504
Assumed												
In Canadian currency												
Institut Armand-Frappier												
1983 – 1987-04-01	1964	5½, 6¼								2 662	206	2 456
Total bonds in Canadian currency										8 872 778	130 713	8 742 065
Conventional												
In U.S. currency												
In the United States									$ U.S.			
1989-04-15	1968	7	1	83					43 059	46 321	1	46 320
1989-09-22	1982 (A)	14,25							50 000	61 844		61 844
1993-11-15	1973	note 1	1						1 500	1 476	2 708	(1 232)
1993-11-15	1973	note 2				19			15 000	14 778	4 802	9 976
1995-01-03	1974	note 3		85		20			3 000	2 975		2 975
1995-07-15	1975	note 4	1						1 000	1 030	15	1 015
1995-07-15	1975	note 5	1			21			16 000	16 336	539	15 797
1997-03-01	1967	5⅞	1	87					37 104	40 075	1	40 074
1997-06-01	1971	9	1	86					61 638	62 765	1	62 764
1997-06-01	1972	8⅛		87			e9		120 000	118 039		118 039
1999-05-01	1969	7⅞	1	84					32 167	34 571	2	34 569
2000-05-15	1975	9⅞	1	90					88 259	90 829		90 829
2001-06-15	1976	9½	1	91					89 208	86 514		86 514
2003-04-01	1973	7,9	1	88					108 365	108 351	1	108 350
2004-04-15	1974	9,2	1	89					131 204	127 495	1	127 494
									797 504	813 399	8 071	805 328
In Europe												
1984-04-01	1976 (A)	9							50 000	49 305		49 305
1985-03-01	1970 (A)	9					e10		3 300	3 533		3 533
1986-07-01	1981 (A)	14,75			8				75 000	90 106		90 106
1988-01-15	1973 (A)	7½					e11		22 000	21 976		21 976
1989-12-15	1981 (A)	15,25							150 000	178 151		178 151
1990-11-01	1982 (A)	13		88					150 000	183 717		183 717
1995-11-01	1977 (A)	9		87			e12		48 000	53 386		53 386
									498 300	580 174		580 174

BONDS (cont'd)
($ THOUSANDS)

Date of Maturity	Year of Issue	Rate %	Note a	Note b	Note c	Note d	Note e	Note f	Par Value: In Foreign Currency	Par Value: In the Canadian Equivalent (1)	Sinking Fund	Balance
Assumed												
Borrowings for the construction of the Montréal Boulevard Métropolitain												
1983 – 1985	1960	5⅝							2 425	2 456		2 456
1983 – 1987	1962	5							8 925	9 038		9 038
									11 350	11 494		11 494
Total bonds in U.S. currency									1 307 154	1 405 067	8 071	1 396 996

Note (rate):

1 – 8% on 1973-11-15 and 8¼% on 1980-11-15.
2 – 8⅛% on 1973-11-15 and 8¼% on 1985-11-15.
3 – 9¾% on 1974-11-15, 9⅞% on 1980-01-03 and 10% on 1985-01-03.
4 – 8¼% on 1975-07-15 and 9⅜% on 1980-07-15.
5 – 8¾% on 1975-07-15 and 9⅜% on 1985-07-15.

Date of Maturity	Year of Issue	Rate %	Note a	Note b	Note c	Note d	Note e	Note f	Par Value: In Foreign Currency	Par Value: In the Canadian Equivalent (1)	Sinking Fund	Balance
In Federal Republic of Germany currency									D.M.			
1983 – 1987-07-01	1972	6½ (A)	78				e13		50 000	15 613		15 613
1987-02-01	1977	7½ (A)	82						150 000	63 211		63 211
1987-06-01	1977	7¼ (A)	82						150 000	66 804		66 804
1985 – 1990-05-01	1978	6 (A)	85				e17		150 000	81 655		81 655
1991-09-01	1981	10¾ (A)							150 000	73 886		73 886
1992-02-15	1982	10⅛ (A)							150 000	76 218		76 218
									800 000	377 387		377 387
In French currency									F.F.			
1983 – 1987-06-15	1972	7½ (A)	78				e14		74 000	14 891		14 891
In Japanese currency									Yens			
1983 – 1984-09-28	1972	6,9	78				e15		5 000 000	16 342		16 342
1984 – 1990-05-23	1978	6,4	84				e19		30 000 000	146 353		146 353
1986 – 1990-01-30	1980	8,3	86				e20		20 000 000	97 070		97 070
1987 – 1993-07-27	1981	8,6	87				e21		20 000 000	103 720		103 720
1988 – 1992-08-27	1982	8,7	88				e23		20 000 000	98 095		98 095
									95 000 000	461 580		461 580
In European currency units									E.C.U.			
1983 – 1994-12-17	1979	9,25 (A)	85				e16		37 000	74 432		74 432
In Swiss currency									SW.F.			
1985 – 1992-03-11	1982	7⅜ (A)	88				e18		100 000	65 385		65 385
1985 – 1992-12-29	1982	5¾ (A)	87				e22		100 000	60 761		60 761
									200 000	126 146		126 146
In United Kingdom currency									P.S.			
1987-04-01	1982	15½ (A)							35 000	76 755		76 755
1989-08-15	1982	14½ (A)							30 000	64 203		64 203
									65 000	140 958		140 958

Date of Maturity	Year of Issue	Rate %	Note a b c d e f	Par Value In Foreign Currency	Par Value In the Canadian Equivalent (1)	Sinking Fund	Balance
In Dutch currency				Florins			
1988-02-15	1983	7½ (A)		100 000	45 641		45 641
In European currency units				E.C.U.			
1989-03-10	1983	11½ (A)		50 000	57 719		57 719
					11 576 599	138 784	11 437 815

(1) On the dates borrowings were made.

NOTES

(A) Annual interest

a) With sinking fund

1 – 1% of the outstanding balance.

82-92 – 1% of the outstanding balance beginning the year indicated on the anniversary date of issue.

b) Redeemable prior to maturity by the Government at percentages varying from 100 to 104 upon advance notice of 30 days to 3 months.

c) Exchangeable

	On or Before	For Bonds Maturing	Rate %
1 –	1984-03-18	1996-06-18	16½ or more
2 –	1984-07-20	1996-10-20	17¼ or more
3 –	1984-05-05	1993-11-05	13¼
4 –	1985-10-22	1994-12-22	13¼ or more
5 –	1986-01-01	1993-04-01	17¼ or more
6 –	1986-03-23	1991-06-23	15¼ or more
7 –	1986-09-22	1997-03-22	16½ or more
8 –	1986-01-01	1993-07-01	14,75

d) Retractable at 100 by holder

1 – December 1, 1978 or any other payment date
2 – March 30, 1984 on advance notice of 6 to 12 months
3 – November 7, 1983 or November 7, 1987 on advance notice of 6 to 12 months
4 – November 7, 1983 or November 7, 1989 on advance notice of 6 to 12 months
5 – November 1, 1985 or November 1, 1990 on advance notice of 6 to 12 months
6 – November 1, 1986 or November 1, 1991 on advance notice of 6 to 12 months
7 – November 1, 1987 or November 1, 1992 on advance notice of 6 to 12 months
8 – February 1, 1988 or February 1, 1993 on advance notice of 6 to 12 months
9 – November 1, 1988 or November 1, 1993 on advance notice of 6 to 12 months
10 – February 1, 1989 or February 1, 1994 on advance notice of 6 to 12 months
11 – November 1, 1989 or November 1, 1994 on advance notice of 6 to 12 months
12 – February 1, 1990 or February 1, 1995 on advance notice of 6 to 12 months
13 – September 9, 1983 on advance notice of 6 to 12 months
14 – November 10, 1983 on advance notice of 6 to 12 months
15 – February 1, 1991 or February 1, 1996 on advance notice of 6 to 12 months
16 – March 1, 1984 on advance notice of 6 to 12 months
17 – March 15, 1991 on advance notice between July 15, 1990 and October 15, 1990
18 – February 1, 1992 or February 1, 1997 on advance notice of 6 to 12 months
19 – November 15, 1985 on advance notice of 6 to 12 months
20 – January 3, 1985 or January 3, 1990 on advance notice of 6 to 12 months
21 – July 15, 1985 if bonus coupon attached
22 – September 24, 1991 on advance notice of 6 to 12 months

BONDS (cont'd)
($ THOUSANDS)

NOTES (cont'd)

e) Maturing in series of

1 –	2 905 000 per year
2 –	2 500 000 per year
3 –	830 000 per year and 870 000 in 1984
4 –	50 000 000 per year from 1986 to 1988
5 –	2¾% per year
6 –	20% per year from 1991 to 1995
7 –	4% per year from 1981 to 1997 and 27 200 000 on 1998-04-01
8 –	2,3% per year
9 –	6 000 000 per year
10 –	900 000 per year
11 –	1 000 000 per year from 1961 to 1983
	2 000 000 per year from 1984 to 1985
	6 000 000 per year from 1986 to 1988
12 –	2 400 000 per year from 1978 to 1983
	1 800 000 per year from 1984 to 1989
13 – D.M.	10 000 000 per year from 1978 to 1987
14 – F.F.	9 000 000 per year from 1978 to 1980
F.F.	12 000 000 per year from 1981 to 1983
F.F.	15 000 000 per year from 1984 to 1986
F.F.	17 000 000 in 1987
15 – Yen	1 000 000 000 per year from 1978 to 1983
Yen	4 000 000 000 on September 28, 1984
16 – ECU	1 000 000 per year from 1980 to 1988
	2 000 000 in 1989
	5 000 000 in 1990
	6 000 000 per year from 1991 to 1994
17 – D.M.	25 000 000 per year from 1985 to 1990
18 – F.S.	4 000 000 per year from 1985 to 1991
19 – Yen	2 400 000 000 per year from 1984 to 1989
20 – Yen	2 000 000 000 per year from 1986 to 1989
21 – Yen	1 600 000 000 per year from 1987 to 1992
22 – F.S.	4 000 000 per year from 1985 to 1991
23 – Yen	2 000 000 000 per year from 1988 to 1991

f-1) The principal, premium and interest are paid without the deduction of current or future taxes or duties determined by a taxation authority in Canada. If such duties or taxes are imposed, Québec must pay the funds needed to cover these duties or taxes. In view of this commitment, Québec will have the privilege of redeeming all current bonds at their par value.

	Date of Maturity	Date of Issue	Rate %	Note	Amount	
NOT NEGOTIABLE						
In Canadian currency						
Government of Canada						
Aid to promote employment						
	Various dates 1991 – 1996	1971 – 1976	6,75 – 8,3919	a		222 916
Canada Pension Plan						
	Various dates 1987 – 2003	1967 – 1983	5,36 – 17,51	b		99 142
						322 058
REDEEMABLE ON DEMAND						
In Canadian currency						
Obligations d'épargne du Québec						
	1983-04-01	1973	7	c	29 957	
	1988-06-01	1978	9	c	71 057	
	1989-06-01	1979	10,9	c	56 236	
	1995-06-01	1980	14, 10,5	c	527 143	
	1996-06-01	1981	16, 10,5	c	168 040	
	1997-06-01	1982	16,5, 10,5	c	638 628	1 493 061

a) Bonds issued under Orders in Council 715-71, 3620-73, 3811-73 and 1002-77 for loans from the Government of Canada to the gouvernement du Québec within the framework of the special federal-provincial program to stimulate the growth of employment. The interest rate is fixed at the time of each issue. These bonds mature twenty years after issue but are redeemable at any time, wholly or in part, on 30 days advance notice.

b) Bonds issued to the revolving fund of the Canada Pension Plan in compensation for the contributions of certain federal civil servants who work in Québec and contribute to that Plan rather than the Québec Pension Plan. Theses bonds, held by the Minister of Finance of Canada, may be redeemed at their par value on six months notice on the request of the investment fund of the Canada pension plan.

c) Redeemable at par and on demand, at any bank. The interest rate on savings bonds was fixed at 19.5% effective October 1, 1981 and 16.5% effective October 1, 1982. As of June 1, 1983, the interest rate on these bonds is 10.5% to their respective dates of maturity.

SINKING FUNDS

($ THOUSANDS)

Continuity

Opening balance		111 532
Plus:		
Payments by the Consolidated Revenue Fund and investment income		
Payments	27 634	
Discounts on purchase	14 678	
Premiums and discounts on sales	12 400	54 712 (1)
Interest earned		
		166 244
Less:		
Bonds cancelled during the fiscal year (See page **5**-30)	27 459	
Funds used to repay specific borrowings (See page **5**-42)	1	27 460
Closing balance		138 784

Situation at March 31, 1983

Bonds	
Gouvernement du Québec	120 947 (2)
Office des Autoroutes du Québec	846 (2)
Guaranteed by the gouvernement du Québec	2 349 (2)
Other securities	
Cité de St-Lambert 3½% – 1983 – 1995-03-01	188
Cash	(873)
Accrued interest	3 258
Québec Treasury Bills	2 000
Deposit certificate	10 000
Account receivable	69
	138 784

(1) See details by fund on pages **5**-41 and **5**-42

(2) See details on pages **5**-38 and **5**-39

SINKING FUNDS (cont'd)
($ THOUSANDS)

BONDS (held in the fund)	Rate %	Maturity	Par value	
			In Foreign Currency	In Canadian Currency
Gouvernement du Québec	5¼	1983-07-15		273
	5¼	1984-04-02		591
	5¼	1985-08-01		313
	5¼	1987-12-15		986
	5½	1986-06-15		1 578
	5½	1989-01-15		844
	5½	1990-04-01		1 088
	5¾	1986-02-01		1 317
	5¾	1990-10-15		917
	5⅞	1997-03-01	539 (1)	582
	6	1988-05-01		58
	6	1983-06-01		1 037
	6	1988-10-15		342
	6	1991-06-01		2 422
	6¼	1992-04-01		841
	6½	1991-10-01		1 032
	6½	1992-06-01		524
	6¾	1991-08-01		849
	6,9	1998-09-28	74 600 (3)	244
	7	1989-04-15	1 767 (1)	1 901
	7	1994-10-01		876
	7	1983-05-01		9
	7½	1983-12-15		251
	7½	1988-01-15		743
	7½	1989-12-01		2 805
	7½	1993-09-15		1 730
	7½	1984-03-15		329
	7½	1983-1987-06-15	8 510 (2)	1 713
	7½	1988-01-15	542 (1)	541
	7¾	1996-12-15		715
	7⅞	1999-05-01	3 823 (1)	4 109
	7,9	2003-04-01	741 (1)	741
	8	1996-03-15		1 514
	8	1995-01-01		2 520
	8	1994-02-08		693
	8	1988-05-01		53
	8⅜	1993-08-01		1 566
	8½	1998-12-15		26
	8½	1983-12-07		72
	8⅝	1999-03-01		1 011
	8¾	1995-09-05		776
	9	1997-06-01	2 050 (1)	2 087
	9	1985-10-01		12
	9	1983-11-16		160
	9	1985-03-01	9 (1)	10
	9	1995-11-01	797 (1)	886
	9,2	2004-04-15	3 144 (1)	3 055
	9¼	1991-06-01		81
	9⅜	2001-03-01		1 063
	9½	1995-12-02		1 140
	9½	1995-10-01		639
	9½	2001-06-15	3 206 (1)	3 109
	9½	2000-09-09		512
	9¾	1992-08-01		310
	9¾	1996-12-16		3 000

BONDS (held in the fund) (cont'd)

	Rate %	Maturity	Par value In Foreign Currency	Par value In Canadian Currency
Gouvernement du Québec	9⅞	2000-05-15	7 007 (1)	7 211
	9⅞	2000-11-10		525
	9⅞	2000-11-10		155
	10¼	1995-11-19		5
	10¼	1995-11-19		606
	10¼	2001-05-04		984
	10¼	2001-05-04		747
	10¼	1984-08-21		2 643
	10⅜	1999-09-04		193
	10½	2000-09-09		12 737
	10¾	1999-09-04		39
	10¾	1999-09-04		4 437
	10¾	1999-09-04		3 259
	12¾	1992-12-22		4 750
	13¼	1985-12-22		7 056
	13¼	1984-11-05		4 385
	13¼	2002-12-22		7 000
	13¼	1985-12-22		4 328
	13¾	1995-12-22		1 881
	13¾	1995-12-22		910
	16½	1984-06-18		500
				120 947
Office des autoroutes du Québec	5¾	1989-07-15		846
Bonds guaranteed by the gouvernement du Québec:				
Hydro-Québec	5	1984-07-15	50 (1)	50
	9	1985-02-06		25
	9¾	2000-02-06		125
	10	1997-06-01		233
	10	2003-07-05		300
	10	2009-02-01	100 (1)	116
	10¼	2003-05-15		1 250
	13¼	2005-09-30		250
				2 349

(1) In U.S. $

(2) In French francs (F.F.)

(3) In Japanese yens (yens).

SOURCE AND APPLICATION OF SINKING FUNDS

($ THOUSANDS)

Source of funds		
From the Consolidated Revenue Fund and investment income		54 712 (1)
Less:		
Increase in accrued interest		667
		54 045
Securities due or sold		329 848
		383 893
Application of funds		
Purchase of bonds and of notes	385 875	
Plus:		
Funds used to repay specific borrowings	1	385 876
Decrease in the bank balance		1 983
		383 893

(1) See "Details by fund" on pages **5**-41 and **5**-42

(1) Details by fund

Date of Maturity	Year of Issue	Rate %	Investment Income	Annuity	Total
In Canadian currency					
1983-06-01	1966	6,00		84	84
1983-07-15	1962	5,25		268	268
1984-04-02	1962	5,25	23	346	369
1985-08-01	1961	5,25		316	316
1986-02-01	1961	5,75		280	280
1986-06-15	1964	5,50	23	408	431
1986-12-01	1966	6,75	285	19	304
1987-04-01	1964	6,25	40	21	61
1987-12-15	1962	5,25	8	309	317
1988-01-15	1968	7,50	1	384	385
1988-10-15	1963	6,00		463	463
1989-01-15	1965	5,50		398	398
1989-12-01	1967	7,50	1	44	45
1990-04-01	1965	5,50		402	402
1990-10-15	1965	5,75	1	400	401
1991-06-01	1966	6,00		321	321
1991-06-01	1970	9,25	1	12	13
1991-08-01	1970	9,25	4	5	9
1991-08-01	1967	6,75	1	360	361
1991-10-01	1966	6,50		371	371
1992-04-01	1967	6,25	1	415	416
1992-06-01	1967	6,50	97	251	348
1992-08-01	1970	9,75	1 006	232	1 238
1992-08-01	1974	9,75	535	237	772
1992-08-01	1976	9,75	1 703	750	2 453
1992-10-01	1971	8,375	3 045	498	3 543
1993-08-01	1972	8,375		456	456
1993-09-15	1968	7,50	6	291	297
1994-02-08	1971	8,00	1	22	23
1994-02-08	1973	8,00	100	811	911
1994-10-01	1968	7,00		257	257
1994-10-01	1968	7,50	2 225	292	2 517
1995-09-05	1973	8,75	10	480	490
1995-10-01	1970	9,50		342	342
1995-11-19	1974	10,25	49	600	649
1995-11-19	1975	10,25	73	750	823
1995-11-19	1976	10,25		1 000	1 000
1995-12-02	1970	9,50	6	228	234
1995-12-02	1975	9,50	775	418	1 193
1996-03-15	1972	8,00		441	441
1996-12-15	1971	7,75	15 037		15 037
1998-12-15	1973	8,50	12	461	473
1999-03-01	1974	8,625	1	441	442
1999-09-04	1974	10,375	5	23	28
1999-09-04	1974	10,75	158	348	506
1999-09-04	1974	10,75	276	350	626
1999-09-04	1975	10,75	14	706	720
1999-09-04	1976	10,75	16	823	839
2000-09-09	1975	10,50	11	561	572
2001-05-04	1976	10,25		975	975
2001-05-04	1976	10,25	4	1 151	1 155
			25 554	19 821	45 375

SINKING FUNDS (cont'd)

($ THOUSANDS)

(1) Details by fund (cont'd)

Date of Maturity	Date of Issue	Rate %	Investment Income*	Annuity	Total
In U.S. currency					
1989-04-15	1968	7,00		535	535
1993-11-15	1973	8, 8,25	521	18	539
1993-11-15	1973	8, 125, 8,25	907	183	1 090
1995-07-15	1975	8,25, 9,375	2	13	15
1995-07-15	1975	9,375	91	205	296
1997-03-01	1967	5,875		461	461
1997-06-01	1971	9,00	1	775	776
1999-05-01	1969	7,875	1	397	398
2000-05-15	1975	9,875		1 106	1 106
2001-06-15	1976	9,50		1 140	1 140
2003-04-01	1973	7,90		1 349	1 349
2004-04-15	1974	9,20	1	1 631	1 632
			1 524	7 813	9 337
			27 078	27 634	54 712
Less:					
Contributions to the Consolidated Revenue Fund for the repayment of borrowings					1
					54 711

Distribution of sinking funds by trustees
As at March 31, 1983

	Par Value	Canadian Equivalent
Trust Général du Canada, Québec		97 241
Trust Général du Canada, Québec	50 $ U.S.	50
Bank of Montréal, New-York	22 377 $ U.S.	22 911
Montréal Trust, Québec		291
Fiducie Prêt et Revenu, Québec		255
Crédit Lyonnais, Luxembourg	8 510 F.F.	1 713
Bank of Tokyo, Japan	74 600 Yens	244
Bank of Montreal, London	1 348 $ U.S.	1 437
Banque Nationale du Canada		12 000
		136 142(*)

(*) Not including a note of the cité de St-Lambert in the amount of $ 187 918 held by the ministère des Finances.

OTHER BORROWINGS

($ THOUSANDS)

Summary

Borrowings	1 623 506
Less:	
Sinking fund	26 349
	1 597 157

Continuity

Opening balance		1 487 422(1)
Plus:		
Borrowings made (see page **3**-4)	88 949	
Note issued by the Office des autoroutes du Québec (3)	50 583	139 532
		1 626 954
Less:		
Repayment of borrowings (see page **3**-6)		3 448
Closing balance		1 623 506

Details

In Canadian currency		
Government of Canada		
Special areas		125 343
Universities (assumed)		42 200
Discounted borrowings		33 404
Office des autoroutes		32 500
		233 447
In U.S. currency	$ U.S.	
Euro-dollars	1 095 000	1 240 760 (2)
Office des autoroutes du Québec	13 720	16 833 (2)
	1 108 720	1 257 593
In Federal Republic of Germany currency	D.M.	
	150 000	76 921 (2)
In United Kingdom currency	L.S.	
	25 000	55 545 (2)
		1 623 506

(1) Including $ 42 667 129 in assumed borrowings at the opening and $ 42 200 374 at the closing.

(2) Canadian equivalent at the dates of realization.

(3) Not including the $ 23 500 660 sinking fund shown on page **4**-0.

OTHER BORROWINGS (cont'd)
($ THOUSANDS)

Date of Maturity	Date of Issue	Rate %	Note	Amount	Total
In Canadian currency					
Government of Canada					
Special areas					
Completed projects					
1983 – 2009-04-01	1972 – 1979	(various rate)	(a)		125 343
Universities (assumed)					
Société centrale d'hypothèque et de logement					
1983 – 2017-03-01	1960	5⅛ – 5¾		39 400	
Université Concordia					
1990 – 1994-03-01	1964	8		2 800	42 200
Discounted borrowings					
1988 – 1992-06-14	1982	16,2888 (A)	(f)		33 404
Office des autoroutes du Québec					
1983 – 1989-07-15	1982	5,75			32 500
					233 447
In U.S. currency (Euro-dollars)			$ U.S.		
1986 – 1990-11-21	1981	15⅛	(b) 150 000	177 480	
1986 – 1990-11-21	1979	15⅜	(b) 400 000	432 067	
1986 – 1990-11-21	1980	15¼	(b) 300 000	344 790	
1984 – 1993-11-02	1978	9¾ (A)	(c) 100 000	116 526	
1989 – 1994-06-15	1979	9¾ (A)	(d) 70 000	82 053	
1989 – 1994-08-09	1979	9,85 (A)	(c) 75 000	87 844	
			1 095 000	1 240 760	
Office des autoroutes du Québec					
1984-12-01	1982	5,50	13 720	16 833	
			1 108 720	1 257 593	1 257 593
In Federal Republic of Germany currency (D.M.)			D.M.		
1992-02-17	1982	10,65 (A)	150 000		76 921
In United kingdom currency (P.S.)			P.S.		
1992-07-09	1982	15	25 000		55 545
					1 623 506

(a) This amount includes principal and capitalized accrued interest on progressive advances for projects completed at April 1, 1972, 1973, 1974, 1975, 1976 1977, 1978 and 1979 under the Canada-Québec agreement on special areas.
(b) Borrowing contracted from European banks in 1977 for an amount of $ 300 000 000 maturing from 1979 to 1984 at the LIBOR rate plus ⅛% substituted in 1978 for an amount of $ 500 000 000 of which $ 400 000 000 was cashed, maturing from 1984 to 1988 at the LIBOR rate plus ⅝ of 1% for the first two years and ¾ of 1% for the subsequent years, substituted again in 1980 for an amount of $ 1 000 000 000 of which $ 850 000 000 was cashed, maturing from 1986 at the LIBOR rate plus ⅜ of 1% until November 21, 1984 and ½ of 1% thereafter.
This borrowing may be repaid at any interest date on advance notice of at least fifteen days.
(c) Maturing at 5% from 1984 to 1987, 10% from 1988 to 1992 and 30% in 1993.
(d) Maturing at $ 6.3 million every 6 months from June 15, 1989 to December 15, 1993 and $ 7.0 million on June 15, 1994.
(e) Maturing at $ 6.75 million every 6 months from August 9, 1989 to February 9, 1994 and $ 7.5 million on August 9, 1994.
(f) Borrowing of $ 50 000 000 at 8½%, sold at 66,809 to yield 16,2888%.
(A) Annual rate.

SUMMARY SCHEDULE OF BONDS AND OTHER BORROWINGS LESS SINKING FUNDS

($ THOUSANDS)

Date of Maturity	In Canadian Currency	In U.S. Currency (1)	In Federal Republic of Germany Currency (1)	In Japanese Currency (1)	In United Kingdom Currency (1)	In European Currency Units (1)	In Swiss Currency (1)	In French Currency (1)	In Dutch Currency (1)	In European Currency Units (E.C.U.) (1)	Total
1983-1984	547 845(2)	21 223	3 123	3 268		2 012		2 415			579 886
1984-1985	882 052	69 719	3 123	24 781		2 012	2 615	3 019			987 321
1985-1986	1 001 421	52 553	16 732	21 415		2 012	5 045	3 018			1 102 196
1986-1987	636 473	212 966	79 942	21 415		2 012	5 045	3 018			960 871
1987-1988	573 820	170 641	83 535	29 713	76 755	2 011	5 045	3 421	45 641		990 582
1983 – 1988	3 641 611	527 102	186 455	100 592	76 755	10 059	17 750	14 891	45 641		4 620 856
1988 – 1993	2 620 876	1 423 404	267 853	307 054	119 748	40 232	108 396			57 719	4 945 282
1993 – 1998	2 751 224	292 636		53 934		24 141					3 121 935
1998 – 2003	1 491 246	192 201									1 683 447
2003 – 2008	266 958	192 897									459 855
2008 – et plus	18 716										18 716
	10 790 631	2 628 240	454 308	461 580	196 503	74 432	126 146	14 891	45 641	57 719	14 850 091

NOTE:

– This Schedule is drawn up considering the redemption dates of holder's options, and not those of the Government, and a provision for repayment before maturing for bonds redeemable on demand. Exchange options are not considered.

In addition, future contributions to the sinking funds have been taken into account as repayments of borrowings in the year they were made, thus reducing the balance payable at maturity.

(1) In the Canadian equivalent of the par value on the dates the borrowings were carried out and the debts assumed.

(2) Not including two issues retractable in 1983 considering the rate:

1981 – 1993-11-07	15%	100 000 000
1981 – 1993-11-07	15%	100 000 000

Continuity

Sinking fund as abatement of bill issued by the Office des autoroutes du Québec on April 1, 1982.		23 500
Plus:		
Payments of the Consolidated Revenue Fund and investment income		
Instalments	619	
Discounts on purchases	334	
Interest carred	1 896	2 849
Closing balance		26 349

Position at March 31, 1983

Bonds	
Gouvernement du Québec	16 105 (1)
Office des autoroutes du Québec	4 890 (1)
Hydro-Québec	4 251 (1)
Other securities	
Cash on hand	3
Accrued interest	481
Accounts receivable	619
	26 349

(*) See details on p. **5-46**.

(1) The keeper of these bonds is Trust Général du Canada (Montréal)

SINKING FUND – OFFICE DES AUTOROUTES DU QUÉBEC

($ THOUSANDS)

BONDS (held in the fund)

	Rate %	Date of Maturity	Par value In foreign Currency	Par value In Canadian Currency
Gouvernement du Québec	5¼	1984-04-02		475
	5¼	1983-07-15		1 276
	5¼	1985-08-01		555
	5½	1986-06-15		850
	5½	1989-01-15		655
	5½	1990-04-01		177
	5¾	1990-10-15		18
	6	1983-06-01		385
	6	1988-10-15		771
	6¼	1992-04-01		150
	6½	1992-06-01		100
	7¼	1983-11-01		56
	7¼	1983-12-15		6
	7¼	1984-11-01		6
	7½	1983-04-15		89
	7½	1983-12-15		230
	7½	1984-03-15		788
	7½	1993-09-15		250
	8½	1983-12-07		232
	9	1983-11-16		160
	9⅜	2001-03-01		95
	9½	2000-09-09		469
	9½	1995-12-02		65
	9⅞	2000-11-10		196
	10¼	1984-08-21		5 264
	13¼	1984-11-05		2 616
	16½	1984-06-18		126
	17¼	1984-10-20		45
				16 105
Office des autoroutes du Québec	5¾	1989-07-15		4 890
				4 890
Bonds guaranteed by the gouvernement du Québec				
Hydro-Québec	5¼	1986-06-01		77
	5½	1983-12-15		303
	5½	1984-03-01		345
	5½	1985-03-15		848
	5½	1985-11-01		379
	5¾	1984-10-01		1 398
	13½	1984-09-24		181
	15¾	1984-07-09		720
				4 251

CONTINGENT LIABILITIES

GUARANTEED BORROWINGS

($ THOUSANDS)

Summary

Details page		Amount
	ENTERPRISES OF THE GOUVERNEMENT DU QUÉBEC	
5-48	Commission municipale du Québec	56 003
5-49	Hydro-Québec (1)	17 611 423 (3)
5-53	Office du crédit agricole du Québec	14 000
5-53	Proforêt Inc. (filiale de Rexfor)	1 000
5-54	Régie de l'assurance-dépôts du Québec	16 900
5-54	Régie de l'assurance-maladie du Québec	17 823
5-55	Régie des installations olympiques (1)	665 604
5-56	Sidbec	360 950
5-56	Société de développement immobilier du Québec	30 000
5-57	Société de développement industriel du Québec	66 600
5-57	Société d'habitation du Québec	98 689
5-57	Société nationale de l'amiante	23 500
		18 962 492
	MUNICIPALITIES, INDIVIDUALS AND CORPORATIONS	
5-58	Ville de Longueuil (Cité de Jacques-Cartier)	1 609
5-58	Farmers	23 532
5-58	Publishers and bookstores	400
5-58	Students (2)	436 836
5-59	Agricultural producers and forest owners	1 488
5-60	Agricultural cooperatives and corporations carrying on similar activities	1 154
5-61	Regional dairies	4 922
		469 941
		19 432 433

(1) Borrowings in foreign currency are shown in the Canadian equivalent of par value at the exchange rate in force on March 31, 1983 at the following conversion rates expressed in Canadian dollars:

In U.S. currency, $ U.S. = 1,2339
In Swiss currency, SWF = 0,5924
In Federal Republic of Germany currency, DM = 0,5079
In Japanese currency, yens = 0,005164
In United Kingdom currency, pound sterling = 1,8302
In European currency units, E.C.U. = 1,13783
In Dutch currency, Dutch florins = 0,4519

(2) Interest on loans is paid by the gouvernement du Québec while the borrower is a student.

(3) Including $6 599 699 for Hydro-Québec bonds held by the gouvernement du Québec in sinking funds (supp. 5-39) and 5-46

Commission municipale du Québec

R.S.Q., c. D-7 and amendments

($ THOUSANDS)

Act respecting municipal and school debts and loans

Bonds issued by the Commission municipale du Québec to the Office du développement municipal et des prêts aux municipalités, Ottawa, for the purpose of granting loans to municipalities.

Balance at March 31, 1983	56 003*

Sums due by the Commission municipale du Québec to the Office du développement municipal et des prêts aux municipalités, Ottawa, and municipal bonds held by the Commission as consideration are not part of the assets and liabilities of the Government. It is a debt of the Commission guaranteed by the Government with the authorization of the Lieutenant-Governor-in-Council (O.C. 2206-64).

* Details

Metropolitan Montréal : 28 978

Anjou, 77; Beaconsfield, 32; Blainville, 542; Boisbriand, 619; Boucherville, 559; Brossard, 18; Chambly, 64; Châteauguay, 179; Côte-St-Luc, 609; Dollard-Des-Ormeaux, 44; Dorion, 37; Dorval, 416; Greenfield Park, 58; Île-Perrot, 65; Lachenaie, 24; Lachine, 85; L'Assomption, 239; Laval, 738; L'Épiphanie, 15; Longueuil, 1 503; Mascouche, 144; McMasterville, 49; Mercier, 47; Montréal, 17 753; Montréal-Est, 175; Montréal-Ouest, 9; Mont-Royal, 46; Mont-St-Hilaire, 49; Notre-Dame-de-L'Île-Perrot, 71; Otterburn Park, 49; Outremont, 72; Pierrefonds, 304; Pincourt, 156; Pointe-Claire, 390; Repentigny, 53; Rosemère, 306; St-Basile-Le-Grand, 190; St-Bruno-de-Montarville, 180; Ste-Catherine, 59; St-Constant, 3; St-Eustache, 89; St-Hubert, 269; St-Lambert, 51; St-Laurent, 468; St-Léonard, 36; Ste-Thérèse, 608; Terrasse-Vaudreuil, 145; Terrebonne, 357; Varennes, 2; Verdun, 680; Westmount, 245.

Metropolitan Québec : 6 946

Ancienne-Lorette, 138; Beauport, 1 103; Charlesbourg, 1 271; Charny, 780; Lévis, 299; Loretteville, 56; Québec, 1 668; St-Brigitte-de-Laval, 115; St-Félix-du-Cap-Rouge, 231; Ste-Foy, 218; St-Jean-de-Boischatel, 64; St-Romuald-d'Etchemin, 11; Sillery, 337; Val Bélair, 655.

Various electoral districts : 20 079

Abitibi-Est, 136; Abitibi-Ouest, 121; Argenteuil, 117; Arthabaska, 205; Beauce-Nord, 586; Beauce-Sud, 41; Beauharnois, 78; Bellechasse, 1 176; Berthier, 33; Bonaventure, 893; Brome-Missisquoi, 373; Champlain, 412; Charlevoix, 1 287; Chauveau, 209; Chicoutimi, 175; Drummond, 151; Dubuc, 394; Duplessis, 276; Gaspé, 700; Gatineau, 563; Hull, 371; Huntingdon, 101, Iberville, 65; Îles-de-la-Madeleine, 304; Johnson, 272; Joliette, 58; Jonquière, 151; Kamouraska-Témiscouata, 162; Labelle, 488; Lac-St-Jean, 91; Laprairie, 6; Laviolette, 285; Lotbinière, 647; Maskinongé, 128; Matane, 131; Matapédia, 25; Mégantic-Compton, 51; Montmagny-L'Islet, 190; Nicolet, 49; Orford, 354; Papineau, 246; Pontiac, 82; Portneuf, 117; Prévost, 301, Richelieu, 547; Richmond, 208; Rimouski, 396; Rivière-du-Loup, 206; Roberval, 307; Rousseau, 254; Rouyn-Noranda-Témiscamingue, 528; Saguenay, 750; St-Hyacinthe, 104; St-Jean, 476; St-Maurice, 644; Shefford, 378; Sherbrooke, 1 870; Trois-Rivières, 243; Ungava, 59; Vaudreuil-Soulanges, 158; Verchères, 350.

Hydro-Québec
R.S.Q., ss. 27 and 28 and amendments

Negotiable debentures

($ THOUSANDS)

Date of Maturity	Date of Issue	Order or O.C.	Rate %	Series	Amount
In Canadian currency					
1983-12-15	1960-12-15	2071-60	5½	AA	14 528
1985-03-15	1961-03-15	447-61	5½	AB	22 474
1985-11-01	1961-11-01	1974-61	5½	AC	21 057
1984-10-01	1962-10-01	1439-62	5¾	AF	31 778
1986-06-01	1963-06-01	746-63	5¼	AM	28 597
1984-03-01	1964-03-01	271-64	5½	AN	23 919
1994-03-01	1964-03-01	271-64	5½	AN	1 238
1988-06-01	1964-12-01	2122-64	5½	AQ	38 369
1987-02-15	1965-02-15	177-65	5½	AR	7 014
1995-02-15	1965-02-15	177-65	5	AR	34 756
1991-02-01	1966-02-01	40-66	6	AU	33 160
1990-07-15	1966-07-15	1060-66	6	AW	27 248
1990-02-01	1967-02-01	42-67	6½	AZ	25 508
1994-10-01	1967-10-01	2374-67	6	BC	22 814
1994-10-01	1967-10-01	2374-67	7	BC	11 226
1994-10-01	1968-05-15	1323-68	7	BE	23 200
1990-03-15	1969-03-15	582-69	7¾	BH	203
1992-10-01	1969-10-01	3430-69	8½	BK	23 165
1990-02-01	1970-02-01	293-70	9½	BM	5 338
1990-12-15	1970-06-15	2452-70	9½	BO	25 125
1996-04-15	1971-04-15	1448-71	7¾	BT	41 000
1996-07-29	1971-07-29	2385-71	8¾	BU	43 781
1997-05-01	1972-05-01	1105-72	8¼	BY	42 373
1993-12-15	1972-06-15	1765-72	8¼	BZ	53 850
1997-09-15	1972-09-15	2439-72	8⅜	CA	48 431
1996-11-08	1972-11-08	3087-72	8¼	CB	50 000
1998-02-21	1973-02-21	332-73	8	CD	50 000
1998-07-10	1973-07-10	2263-73	8¼	CE	55 000
1998-10-15	1973-10-15	3465-73	8¾	CG	50 000
1998-12-03	1973-12-03	4019-73	8½	CH	50 000
1999-04-01	1974-04-01	1211-74	9	CK	60 000
1996-07-03	1974-07-03	4481-74	9⅞	CL	80 000
1985-02-06	1975-02-06	150-75	9	CR	20 000
2000-02-06	1975-02-06	150-75	9¾	CR	100 000
2000-02-06	1977-08-06	2405-77	9¾	CRA	125 000
2000-06-16	1975-06-16	2103-75	10	CS	80 000
1997-09-01	1975-09-01	3840-75	10¼	CU	65 000
1996-05-01	1976-05-01	458-76	10¾	CY	27 228
2001-10-21	1976-10-21	3495-76	10	DA	120 000
1997-06-01	1977-06-01	1571-77	10	DD	100 000
2003-05-15	1978-05-15	1332-78	10¼	DG	120 000
2003-05-15	1979-05-15	1200-79	10¼	DGA	140 000
2003-05-15	1979-07-24	1932-79	10¼	DGB	150 000
2003-07-05	1978-07-05	1879-78	10	DH	125 000
2003-07-05	1978-08-30	2557-78	10	DHA	125 000
1989-03-27	1979-03-27	702-79	10,4	DM	15 000
2004-03-27	1979-03-27	702-79	10¾	DM	135 000
2004-03-27	1979-12-20	3284-79	10¾	DMA	135 000
1989-05-15	1979-05-15	1200-79	10	DO	10 000
2004-10-15	1979-10-15	2643-79	11	DR	150 000
2004-10-15	1979-11-15	2989-79	11	DRA	200 000
1990-04-09	1980-04-09	947-80	Floating	DU	75 000
1985-04-15	1980-04-15	946-80	14	DV	160 000
1986-05-06	1980-05-06	1200-80	14	DW	200 000
2005-07-15	1980-07-15	2105-80	11¾	DZ	200 000
2005-09-30	1980-09-30	2839-80	13¼	EA	185 000
1987-09-29	1980-09-29	2963-80	13	EB	100 000
1990-12-14	1980-12-14	3776-80	13¼	ED	85 000
1984-09-24	1981-03-24	705-81	13½	EF	185 000
1984-07-09	1981-07-09	1669-81	15¾	EH	160 000
1984-09-16	1981-09-16	2449-81	17½	EL	130 000
1986-11-24	1981-11-24	3019-81	17½	EN	130 000
1987-12-09	1981-12-09	3290-81	15	EP	75 000
1987-01-21	1982-01-21	40-82	16⅛	ER	100 000
1989-03-15	1982-03-15	585-82	16½	ET	50 000
1989-05-15	1982-05-15	1069-82	16½	EU	50 000
1993-02-20	1982-08-20	1741-82	16,9	EX	100 000
1987-09-15	1982-09-15	2006-82	15¼	EZ	154 000
2002-09-15	1982-09-15	2006-82	15¾	EZ	46 000
1987-10-13	1982-10-13	2264-82	15	FB	100 000
1992-10-15	1982-10-15	2435-82	14	FC	60 000
1992-12-15	1982-12-15	2990-82	9½	FE	40 644
1993-02-10	1983-02-10	110-83	12	FF	98 000
2003-02-10	1983-02-10	110-83	13	FF	67 000
					5 538 024

Hydro-Québec (suite)
R.S.Q., ss. 27 and 28 and amendments

Negotiable debentures (cont'd)

($ THOUSANDS)

Date of Maturity	Date of Issue	Order or O.C.	Rate %	Series	Par value(*) (in thousands)	Amount in Canadian Equivalent
In U.S. currency						
1984-07-15	1959-07-15	671-59	5	X	28 510	35 178
1988-02-15	1963-02-15	205-63 334-63	5	AG	159 332	196 600
1994-04-01	1964-04-01	661-64	4½	AO	50 000	61 695
1989-11-16	1964-11-16	1926-64	4¾	AP	30 900	38 128
1985-06-15	1965-06-15	1167-65	4⅝	AS	37 370	46 111
1987-01-01	1966-01-01	2226-65	5¼	AT	36 721	45 310
1992-04-15	1966-04-26	653-66	5⅜	AV	42 286	52 177
1991-09-15	1966-09-23	1490-66	6¼	AX	26 319	32 475
1993-01-01	1967-01-01	2397-66	6¼	AY	41 177	50 808
1993-06-01	1967-06-01	1466-67	6¼	BA	37 079	45 752
1992-09-15	1967-09-15	2479-67	6½	BB	35 494	43 796
1989-01-15	1968-01-15	1-68	6⅞	BD	46 407	57 262
1986-08-01	1968-08-01	2206-68	7¾	BF	19 879	24 529
1991-11-01	1968-11-01	3466-68	7¼	BG	37 380	46 123
1999-07-15	1969-07-15	2080-69	8¾	BI	39 678	48 959
1995-12-15	1969-12-15	3820-69	9¾	BL	41 545	51 262
1995-03-15	1970-03-15	772-70	9¼	BN	49 880	61 547
1997-08-15	1970-08-15	2990-70	9½	BP	62 458	77 067
1985-10-01	1970-10-01	3632-70	9¼	BQ	4 200	5 182
1999-01-01	1971-01-01	4598-70	8¾	BR	61 366	75 720
1986-03-15	1971-03-15	780-71	8¼	BS	7 600	9 378
2001-10-01	1971-10-01	3217-71	8½	BV	62 614	77 259
1986-11-15	1971-11-15	3729-71	8½	BW	14 000	17 275
2002-02-01	1972-02-01	271-72	7⅞	BX	85 362	105 328
2003-01-01	1973-01-01	3635-72	7½	CC	106 263	131 118
2003-08-01	1973-08-01	2783-73	8½	CF	88 146	108 763
2004-01-01	1974-01-01	4411-73	8¼	CI	109 905	135 612
1989-02-01	1974-02-01	383-74	8½	CJ	23 000	28 380
1984-08-01	1974-08-01	2523-74	10,7	CM	139 972	172 711
2005-01-15	1975-01-15	28-75	10¼	CQ	188 474	232 558
2005-08-01	1975-08-01	3435-75	9¾	CT	187 904	231 855
2005-11-15	1975-11-15	5038-75	10	CW	235 475	290 553
1996-02-15	1976-02-15	371-76	10¼	CX	778 000	959 974
2006-09-15	1976-09-15	3188-76	8,6	CZ	241 258	297 688
1986-11-01	1976-11-01	3695-76	8½	DB	125 000	154 237
1996-12-15	1976-11-18	3901-76	8¾	DC	38 900	47 999
1992-08-01	1977-08-01	2333-77	9	DE	97 500	120 305
1997-09-01	1977-09-01	2955-77	9¼	DF	212 625	262 358
1993-07-01	1978-07-01	1963-78	9½	DI	38 923	48 027
2008-07-15	1978-07-15	2288-78	10	DJ	99 000	122 156
1993-08-22	1978-08-22	2558-78	9¾	DK	50 000	61 695
2009-02-01	1979-02-01	214-79	10	DL	200 000	246 780
1999-05-15	1979-05-15	1067-79	10	DN	67 500	83 288
1994-05-10	1979-05-10	1201-79	9,85	DP	100 000	123 390
2009-06-15	1979-06-15	1671-79	10⅛	DQ	200 000	246 780
1986-10-15	1979-10-15	2820-79	11¼	DS	200 000	246 780
1985-02-01	1980-02-01	199-80	12½	DT	200 000	246 780
1990-01-31	1980	128-80	9⅝-10¹⁄₁₆-11¹⁄₁₆		750 000 (1)	925 425
1992-06-15	1980-06-15	1627-80	11½	DX	83 584	103 134
2010-06-15	1980-06-15	1810-80	10¾	DY	250 000	308 475
1987-10-15	1980-10-15	3202-80	12½	EC	200 000	246 780
2010-10-15	1980-10-15	3202-80	13¼	EC	142 404	175 712
1991-02-01	1981-02-01	60-81	13	EE	95 000	117 220
1991-07-15	1981-07-15	2020-81	16¼	EI	200 000	246 780
1991-09-01	1981-09-01	2323-81	17⅜	EK	250 000	308 475
1991-10-15	1981-10-15	2830-81	17¼	EM	150 000	185 085
1987-11-01	1981-11-01	3011-81	16⅞	EO	200 000	246 780
1992-01-15	1982-01-15	93-82	16⅝	EQ	200 000	246 780
1988-02-15	1982-02-15	165-82	16¼	ES	100 000	123 390
1992-08-15	1982-08-15	1853-82	14⅝	EY	150 000	185 085
1992-12-01	1982-12-01	2602-82	11½	FD	100 000	123 390
1989-02-15	1983-02-15	200-83	11¾	FG	175 000	215 933
2013-02-15	1983-02-15	201-83	13⅜	FG	100 000	123 390
					7 931 390	9 786 542*

Hydro-Québec (cont'd)
R.S.Q., ss. 27 and 28 and amendments

Negotiable debentures (cont'd)

($ THOUSANDS)

Date of Maturity	Date of Issue	Order or O.C.	Rate %	Par Value (in thousands)	Amount in Canadian Equivalent
In Swiss currency				S.W.F.	
1987-12-22	1972-12-22	3731-72	6¼	80 000	47 392
1991-08-20	1976-08-20	2635-76	6	72 665	43 047
1992-09-21	1977-09-21	2852-77	5	90 000	53 316
1993-03-23	1978-03-23	637-78	3¾	117 000	69 311
1983-12-22	1980-12-22	3847-80	7	100 000	59 240
1991-08-17	1981-08-17	2115-81	7	100 000	59 240
1988-12-23	1981-12-23	3207-81 3208-81 3209-81	7¾	300 000	177 720
1992-02-18	1982-02-18	220-82	6¾	100 000	59 240
1992-08-11	1982-08-11	1736-82	6⅝	100 000	59 240
1987-08-24	1982-08-24	1810-82 1811-82 1812-82	6⅞	300 000	177 720
				1 359 665	805 466*
In Federal Republic of Germany currency				D.M.	
1984-02-01	1969-02-01	86-69	6¾	15 000	7 618
1984-09-01	1969-09-01	2331-69	7¼	20 000	10 158
1986-09-01	1971-09-01	2874-71	8	40 000	20 316
1987-04-01	1972-04-01	907-72	6½	50 000	25 395
1988-03-01	1973-03-01	685-73	6½	50 000	25 395
1987-08-16	1977-08-16	2553-77	6½	161 500	82 026
1987-12-01	1977-12-01	4129-77	6¼	125 000	63 488
1991-12-01	1981-12-01	3206-81	10¼	150 000	76 185
1992-04-15	1982-04-15	734-82	10½	150 000	76 185
1992-06-30	1982-06-30	1487-82	10¼	300 000	152 370
1993-02-16	1983-02-16	155-83	8	200 000	101 580
				1 261 500	640 716*
In Japanese currency				Yens	
1992-09-20	1977-07-28	2294-77	8½	20 000 000	103 280*
In United Kingdom currency				Pounds sterling	
2011-05-31	1981-05-26	1333-81	15	40 000	73 208
2015-09-13	1982-09-13	2005-82	12¾	50 000	91 510
				90 000	164 718*
In European currency units				ECU	
1988-09-16	1981-09-16	2448-81	14¼	40 000	45 513
1989-06-01	1982-06-01	1168-82	13½	50 000	56 892
				90 000	102 405*
In Dutch currency				Florins	
1997-07-01	1982-07-01	1344-82	11⅛	150 000	67 785*

*See note (1) on page 5-47

(*) In foreign currency.

Hydro-Québec (cont'd)
R.S.Q., ss. 27 and 28 and amendments

Negotiable debentures (cont'd)

($ THOUSANDS)

In Canadian and U.S. currency	Amount
Other borrowings Hydro-Québec, with the authorization and guarantee of the Government, has made the following borrowings:	
a) Under Order in Council 2361-81 authorizing the issue of notes in Canadian or U.S. currency, at a rate of interest not exceeding the prime rate of the Bank of Montréal of Canada or the prime rate of the Chase Manhattan Bank of New York, for terms not exceeding three years in Canada and 270 days in the U.S., on condition that the outstanding total of such notes does not at any time exceed $ 75 000 000.	146 368 (2)
b) Under Orders in Council 2281-70, 420-71, 920-71, 3268-71, 3671-72 and 834-74 authorizing the issue of notes to the Government of Canada, bearing interest at rates varying from 7 3/16% to 7 15/16%. Those notes are payable in 25 equal annual instalments of principal and interest as of March 25, 1975.	16 852
c) Under Order in Council 3463-73 authorizing the issue of notes to Atomic Energy of Canada Ltd, bearing interest at rates varying from 7 15/16% to 10%. Those notes are payable in 25 equal annual instalments after the completion of the project involved.	151 000
d) Under Order in Council 3461-81 authorizing the issue of promissory notes not exceeding $ 250 000 000 in U.S. currency. Those notes reach maturity as early as 270 days and as late as 5 years after their date of issue. They bear interest effective from their respective date of issue at a rate not higher than 2.25% more than treasury notes issued by the United States Government and having the same date of maturity. At March 31, 1983, those notes totalled $ 138 775 000 U.S.	
Total other borrowings	485 454
	17 694 390
Less sinking funds	82 967 (3)
	17 611 423

(1) Other guarantees of borrowing have been authorized by the Government, including $ 500 000 000 in U.S. currency under Order in Council 128-80 and $ 500 000 000 in Canadian currency under Order in Council 2289-78, borrowings which had not yet been made at March 31, 1983.

(2) Including $ 96 799 455 representing the Canadian equivalent of $ 78 450 000 in U.S. currency.

(3) Including $ 54 586 502 $ representing the Canadian equivalent of $ 44 239 000 in U.S. currency, $ 2 829 003 representing the Canadian equivalent of 5 570 000 D.M. in Federal Republic of Germany currency and $ 1 593 556 representing the Canadian equivalent of 2 690 000 S.W.F. in Swiss currency.

Office du crédit agricole du Québec
R.S.Q., c. C-75 and amendments and R.S.Q., c. C-78 and amendments
($ THOUSANDS)

Farm financing

Under the Farm Credit Act (R.S.Q., c. C-75 and amendments), the Office is empowered to contract borrowings by bonds, with the prior authorization of the Government. These borrowings must be guaranteed by the Government.

Under Order in Council 313-83, the Office contracted a borrowing by the issue and sale of bonds, series "A", of an over-all par value of $ 3 850 000, in Canadian currency, dated March 15, 1983, at an annual rate equivalent to the average prime rate of reference banks less ⅜ of 1%, payable quarterly, callable by the Office as of March 15, 1984 and maturing March 15, 1988.

Québec guarantees unrestricted debt service (principal and interest) and renounces the benefit of discussion.

The balance due on principal only at March 31, 1983 and guaranteed by the Government is $ 3 850 000.

3 850

Forest Financing

Under the Forest Credit Act (R.S.Q., c. C-78 and amendments), the Office, with the prior authorization of the Government, may contract borrowings by bonds. The Government may, on the conditions it determines, guarantee the payment of principal and interest on any borrowing of the Office.

Under Order in Council 350-83, the Office contracted a borrowing by the issue and sale of bonds, series "B", of an over-all par value of $ 10 150 000, in Canadian currency, dated March 15, 1983, at an annual rate equivalent to the average prime rate of reference banks less ⅜ of 1%, payable quarterly, callable by the Office as of March 15, 1984 and maturing March 15, 1988.

Québec guarantees unrestricted debt service (principal and interest) and renounces the benefit of discussion.

The balance due on principal only at march 31, 1983 and guaranteed by the Government is $ 10 150 000.

10 150

14 000

Proforêt Inc. (subsidiary of Rexfor)
Order in Counci 941-82
($ THOUSANDS)

Under section 22a of the Act respecting the Société de récupération, d'exploitation et de développement forestiers du Québec, (R.S.Q., c. S-12 and amendments), the Government may, on the conditions it determines, guarantee the payment of principal and interest on any borrowing of Rexfor or a subsidiary in which it holds more than fifty per cent of the shares, and the performance of any commitment of the Société or any such subsidiary.

Under Order in Council 941-82, the Minister of Industry, Trade and Tourism is authorized to guarantee, on behalf of the Government, any commitments of Proforêt Inc. up to $ 1 000 000 for financing its current operating costs with recognized financial institutions.

At March 31, 1983, the balance due on the principal of borrowings of Proforêt Inc. and guarantee by the Government totalled $ 1 000 000.

At March 31, 1982, that guarantee was shown under Scieries Chic-Chocs under Order in Council 28-22-77.

1 000

Régie de l'assurance-dépôts du Québec

R.S.Q., c. A-26 and amendments

($ THOUSANDS)

Under section 54 of the Deposit Insurance Act of Québec, the Minister of Finance may, with the authorization of the Government and on such conditions as he may determine, guarantee the payment of any commitment of the Régie; the sums the Government may be called to pay are taken out of the Consolidated Revenue Fund.	
Under Order in Council 1102-80, the Minister of Finance is authorized to guarantee the payment of principal and interest, for a total amount of principal not exceeding $ 15 000 000, for borrowings contracted or having to be contracted by the Régie to meet its commitments with regard to any person who has made a deposit of money within the meaning of the Act with the "Prêt hypothécaire" corporation.	
The balance due on principal only at March 13, 1983 is $ 10 000 000.	10 000
Under Orders in Council 1323-82 and 2415-82, the Minister of Finance is authorized to guarantee the payment of principal and interest of borrowings contracted or to be contracted by the Régie, given the shortfall of its resources, to grant short-term advances of money to the Fédération des caisses d'entraide économique, the Fédération des sociétés d'entraide économique, their affiliated caisses and sociétés and to any institutions registered with the Régie, to meet its commitments with regard to persons who have made a deposit of money guaranteed by the Régie within the meaning of the Act with any caisse d'entraide économique, société d'entraide économique or registered institution, in order to repay borrowings contracted by the Régie to assist in any manner whatsoever the said Fédérations, caisses, sociétés and institutions, or, generally for any purposes related to problems incurred by the said fédérations, caisses sociétés and institutions.	
The total amount of outstanding principal of the said borrowings at any given time may not exceed $ 200 000 000 in Canadian currency.	
The interest rate on such borrowings may not be greater than the prime rate of the chosen Canadian chartered bank in force at the time of borrowing or, if the lender is not a Canadian chartered bank, at a rate corresponding to the arithmetic average of the prime rates of three of the five main Canadian chartered banks in force at the time of borrowing for loans granted in Canadian dollars.	
The term of such borrowings may not exceed one year.	
The balance due on principal only at March 31, 1983 is $ 6 900 000.	6 900
	16 900

Régie de l'assurance-maladie du Québec

R.S.Q., c. R-5 and amendments

($ THOUSANDS)

Under chapter R-5 and amendments of the Revised Statutes of Québec, the Government may, on such conditions as it determines, guarantee the payment of principal and interest of any borrowing of the Régie.	
In December 1979, the Régie purchased the building housing its head office for $ 18 536 894. To Finance this purchase, the Régie contracted a mortage loan of $ 18 536 894, comprised of one part of $ 15 160 684 at the rate of 10 3/8% and another part of $ 3 367 210 at the rate of 11.4% repayable by equal monthly instalments over a period of 23 years and 7 months, ending July 11, 2003.	
The balance due on principal only at March 31, 1983 is $ 17 822 838.	17 823

Régie des installations olympiques
R.S.Q., c. R-7 and amendments
($ THOUSANDS)

Under section 19a of chapter R-7 of the Revised Statutes of Québec, the Government may, on the conditions it fixes, guarantee the payment of principal and interest of any borrowing of the Régie and the performance of any commitment of the latter.

At March 31, 1983, the borrowings of the Régie are as follows:

	Order in Council	Amount
Borrowings on bonds		
Borrowing from the Société Canadienne de Crédit Coopératif Ltée – $ 100 million, in Canadian currency, annual rate corresponding to the prime rates of reference banks, callable as of April 1, 1982 and maturing March 31, 2000.	3299-79	100 000
Borrowing from the Banque d'Épargne de la Cité et du District de Montréal – $ 50 million, in Canadian currency, annual rate ¼% less than the average prime rate of reference banks, callable as of December 1, 1983 and maturing December 1, 1991.	2829-81	50 000
Borrowings on notes		
Notes in U.S. currency, interest at an annual rate ⅜% above the interbank rate for the Eurodollar on the London market until July 15, 1987 and ½% thereafter, payable quarterly, semiannually or annually according to the Regie's option repayable in 13 weekly instalments beginning July 16, 1986, maturing July 16, 1992. ($ 360 000 000 x 1.2339).	1627-82	444 204
Borrowing from Canada Permanent Trust Company $ 50 million, in Canadian currency, annual rate ¼% below the prime rate of reference banks, callable as of April 15, 1982 and maturing April 15, 1990.	944-80	50 000
Borrowing margin of $ 10 million in Canadian currency, for the period from November 15, 1982 to November 15, 1983 at the prime rate of Canadian banks.	2531-82	4 700
Borrowing margin of $ 50 million, in Canadian Currency, for the period ending October 31, 1983 at the prime rate of Canadian banks.	2437-82	16 700
		665 604

Sidbec

R.S.Q., c. E-14 and amendments

($ THOUSANDS)

Under section 14 of the Act respecting the establishment of a steel complex by Sidbec (R.S.Q., c. E-14 and amendments), the Government may, on such conditions as it determines, guarantee the payment of principal and interest on any borrowing of Sidbec.

At March 31, 1976, Sidbec had issued and sold to the Caisse de dépôt et placement du Québec six series of sinking fund debentures of a total par value of $120 000 000.

At March 31, 1983, the balance of the principal on the debentures guaranteed by the gouvernement du Québec is as follows:

Date of Maturity	Date of Issue	O.C.	Rate %	Series	Amount
1990-12-15	1970-12-15	4602-70	9¼	A	8 850
1991-06-15	1971-06-15	2222-71	8¾	B	9 050
1991-09-01	1971-09-01	2996-71	9	C	9 050
1989-10-01	1974-10-01	3432-74	10¾	D	24 000
1995-05-15	1975-05-15	1710-75	10¼	E	30 000
1996-02-16	1976-02-16	384-76	10¾	F	30 000
					110 950

Under Order in Council 594-83 of March 30, 1983, Sidbec, on March 31, 1983, $ 250 000 000 on a promissory note from the Bank of Montréal, repayable the following May 31.

At March 31, 1983, the balance due on the principal of the short-term borrowing of Sidbec and guaranteed by the Government totalled $ 250 000 000.

250 000

360 950

Société de développement immobilier du Québec

R.S.Q., c. S-11 and amendments

($ THOUSANDS)

Under chapter S-11 and amendments of the Revised Statutes of Québec, the Government, may on such conditions as it determines, guarantee the payment of principal and interest of any borrowing of the Société.

Under Order in Council 3289-81, the Société contracted a borrowing of $ 30 000 000 in Canadian currency from Victoria and Grey Trust Company by the issue and sale to the latter of series « A » bonds dated December 8, 1981 and bearing interest at an annual rate equal to the average prime rate of banks of reference, less ¼%. The bonds will mature on December 9, 1991 and will not be callable before June 8, 1982.

The balance due on principal only at March 31, 1983 and guaranteed by the Government is $ 30 000 000.

30 000

Société de développement industriel du Québec
R.S.Q., c. S-11.01 and amendments
($ THOUSANDS)

Under section 45 of the Act respecting the Société de développement industriel du Québec, the Government may, on such conditions as it determines, guarantee the payment of principal and interest of any borrowing of the Société and the performance of any commitment of the latter.

Under Order in Council 843-81, the Société contracted a borrowing by the issue and sale of series « A » bonds of an over-all par value of $ 50 000 000 in Canadian currency, dated March 24, 1981, at an annual interest rate equivalent to the average prime rate of banks of reference less ⅜%, callable by the Société and maturing on March 24, 1991.

Under Order in Council 3205-81, the Société contracted an borrowing by the issue and sale of series « B » bonds of an over-all par value of $ 24 000 000 in Canadian currency, dated Novembre 24, 1981 and bearing interest, effective December 1, 1981, at an annual rate equivalent to the average prime rate of banks of reference, less ¼%, callable by the Société and maturing on December 1, 1986.

The balance due on principal only at March 31, 1983 and guaranteed by the Government is $ 66 600 000.

66 600

Société d'habitation du Québec
R.S.Q., c. S-8 and amendments
($ THOUSANDS)

Under section 89a of the Act respecting the Société d'habitation du Québec, the Government may, upon the recommendation of the Conseil du trésor and on the conditions it determines, guarantee the payment of principal and interest of any borrowing of the Société d'habitation du Québec and the performance any commitment of the latter.

Under Orders in Council 519-80, 3645-80, 1609-81, 1397-82, 1468-82 and 2254-82, the Société is authorized to contract with financial institutions in the private sector short-term borrowings up to a total amount of $ 175 000 000 for the period ending December 31, 1982 and up to a maximum of $ 120 000 000 for the period from January 1, 1983 to June 12, 1983, at a rate not exceeding the prime interest rate of chosen financial institutions.

The balance due on principal only at March 31, 1983 and guaranteed by the Government is $ 96 688 965.

98 689

Société nationale de l'amiante
R.S.Q., c. S-18.2 and amendments
($ THOUSANDS)

Under section 15a of the Act respecting the Société national de l'amiante, the Government may, on such conditions as it determines, guarantee the payment of principal and interest on any borrowing of the Société or a subsidiary of which it holds more than fifty percent of shares, and the payment of sums of money payable by the Société or any such subsidiary as the result of failing to carry out its contracts.

Under Order in Council 924-81, the Société contracted a borrowing by the issue and sale of series « A » bonds of an over-all par value of $ 23 500 000, in Canadian currency, dated March 31, 1981 at an annual interest rate equivalent to the prime rate of banks of reference, less ⅜%, callable by the Société and maturing on March 31, 1996.

The balance due on principal only at March 31, 1983 and guaranteed by the Government is $ 23 500 000.

23 500

Ville de Longueuil (Cité de Jacques-Cartier)
1950-51, c. 19; 1966, c. 22
($ THOUSANDS)

Date of Maturity	Date of Issue	O.C.	Rate %	Amount
1991-02-01	1966-02-01	485-66	6	1 609

Loans to farmers
R.S.Q., c. A-18 and amendments
($ THOUSANDS)

Under chapter A-18 and Amendments of the Revised Statutes of Québec, the gouvernement du Québec guarantees to any credit union or bank granting loans to farmers under the present Act, the repayment of losses in capital and interest which may occur thereby, up to 10% of the total amount of such loans.

The guarantee applies only to loans contracted before August 1, 1978, under c. 49 of the 1978 Statutes.

At March 31, 1983, loans granted amounted to $ 575 085 111 and repayments, $ 551 553 512, leaving a balance of $ 23 531 599.

23 532

Loans to publishers and booksellers
R.S.Q., c. G-1 and amendments
($ THOUSANDS)

Under c. G-1 and amendments of the Revised Statutes of Québec, the Société de développement industriel du Québec upon decision of the Minister of Cultural Affairs and, as applicable, with the authorization of the Government, may guarantee loans granted to publishers and booksellers.

A guarantee made by the Société is valid only where the Minister of Finance declares over his signature on the document evidencing such guarantee that he has taken cognizance of it.

The total amount of the guarantees granted under the present Act may not exceed $ 5 000 000.

At March 31, 1983, these guarantees amounted to

400

Loans to students
R.S.Q., c. P-21 and amendments
($ THOUSANDS)

Under the Student Loans and Scholarships Act, R.S.Q. c. P-21, the gouvernement du Québec guarantees to any credit institution the reimbursement of the losses in principal and interest resulting from approved loans and of the expenses allowed by regulation and incurred to obtain payment.

At March 31, 1983, the balance of these loans guaranteed by the gouvernement du Québec amounted to

436 836

Loans to agricultural producers and forest owners

R.S.Q., c. C-77 and amendments, R.S.Q., c. C-79 and amendments, R.S.Q., c. C-78 and amendments

($ THOUSANDS)

Under Chapter C-77 of the Revised Statutes of Québec, the gouvernement du Québec may upon pre-determined conditions guarantee to any bank, savings union or credit union the repayment of losses of principal and interest resulting from a loan not exceeding $ 100 000 to a farmer, corporation, cooperative or partnership for agricultural exploitation.	
The guarantee applies only to loans contracted before August 1, 1978, under c. 49 of the 1978 statutes.	
At March 31, 1983, the loans granted and not reimbursed amounted to	148
Under Chapter C-79 of the Revised Statutes of Québec, the gouvernement du Québec may upon pre-determined conditions guarantee to any bank, savings union or credit union granting loans to agricultural producers during critical periods the reimbursement of losses of principal and interest resulting from a loan and also expenses allowed by regulation and incurred to obtain payment of principal and interest on such loans.	
The guarantee applies only to loans contracted before August 1, 1978, under c. 49 of the 1978 statutes.	
At March 31, 1983, the loans granted and not reimbursed amounted to	57
Under Chapter C-78 of the Revised Statutes of Québec, the gouvernement du Québec may upon pre-determined conditions guarantee to any bank, savings union or credit union the repayment of losses of principal and interest resulting from a loan granted under section 13 of the Forest Credit Act and of expenses allowed by regulation and incurred to obtain payment of principal and interest on such loans.	
This guarantee applies only to loans contracted before August 1, 1978, c. 49 of the 1978 Statutes.	
At March 31, loans granted and not reimbursed amounted to	1 283
	1 488

Cooperative agricultural associations and corporations engaged in similar activities
R.S.Q., c. M-14 and amendments
($ THOUSANDS)

Under sections 19, 20 and 21 of chapter M-14 and amendments of the Revised Statutes of Québec, the Government, upon the recommendation of the Minister of Agriculture, Fisheries and Food may allocate an annual fund of $ 4 000 000 to guarantee repayment of loans granted to agricultural cooperatives or corporations engaged in similar activities.

The terms, conditions and repayment periods for loans granted are set by the Government.

Name and Address of Enterprise	Date of Maturity	Date of Guarantee	O.C.	Rate %	Amount
Cooperative agricultural associations					
Association coopérative de Normandin, Normandin, Roberval	1990 1991	1975-03-11 1976-01-05	2485-74 3951-75	10½ 11	190 80
Chaîne coopérative du Saguenay-Lac-St-Jean, St-Bruno, Lac-St-Jean	1983 1984	1963-04-30 1969-09-05	143-63 1264-69	6 9	3 22
Coopérative de Dorchester, St-Anselme, Dorchester	1983	1963-05-17	304-63	6½	10
Meunerie coopérative agricole St-Charles, Bellechasse	1984	1969-09-18	187-69	8½	13
Société coopérative agricole Chaudière – Etchemin, St-Anselme, Dorchester	1986	1971-10-21	3200-71	8½	62
Société coopérative agricole de St-Félix-de-Kingsey, Drummond	1988	1977-02-21	3118-76	11¼	61
Société coopérative agricole des Bois-Francs, Victoriaville, Arthabaska	1985	1965-04-14	392-65	6½	18
					459
Corporations engaged in similar activities					
Fédération des producteurs d'oeufs de consommation du Québec, Boucherville, Chambly	1985	1975-06-20	1833-75 2217-75	17½ 17½	695
					695
					1 154

Regional dairies
R.S.Q., c. A-19 and amendments
($ THOUSANDS)

Under chapter A-19 and amendments of the Revised Statutes of Québec, the Minister of Agriculture, Fisheries and Food may, with the authorization of the Government and after having obtained the opinion of the Régie des marchés agricoles du Québec:

a) guarantee on behalf of the gouvernement du Québec and upon the conditions it determines, the repayment in whole or in part of the amount of principal and interest of any loan granted for the purposes covered by the Act;

b) undertake to pay as a contribution to the amortization of the debt during each of the five years following the date when the guarantee is granted an amount equal to four per cent of the amount repayment is guaranteed.

The total amount of the guarantees granted shall not exceed the sum of $ 32 000 000.

Name and Address of Enterprise	Date of Deed	Date of Maturity	O.C.	Rate %	Amount
Association coopérative laitière du Saguenay-Lac-St-Jean, Chambord, Roberval	1969-12-15	1984-12-15	2609-69 3643-69	8½	429
	1976-06-01	1991-06-01	2896-76	9¾, 10, 10½	1 800
Coopérative agricole de la Côte-Sud, St-Jean-Port-Joli, L'Islet	1977-09-15	1992-09-15	480-77	10	1 075
Coopérative agricole régionale de Papineau, Plaisance, Papineau	1971-05-01	1986-05-01	1455-71	8½	240
Coopérative laitière du Sud de Québec, Ste-Claire, Dorchester	1969-12-15	1984-12-15	3644-69	9	182
Laiterie Cité Ltée, Québec	1975-05-15	1990-05-15	512-75	10	1 196
					4 922

FINANCIAL COMMITMENTS

($ THOUSANDS)

SUMMARY

	1983	1982
BUDGETARY	6 931 525	6 503 234
NON-BUDGETARY	200 250	232 600
	7 131 775(1)	6 735 834

	Details on Page	Authorized by the Government (2)	Authorized by the Minister (3)	1983	1982
BUDGETARY					
For the repayment of the principal of borrowings made for capital expenditures					
School boards	5-64	167 835	1 267 011	1 434 846	1 437 365
General and Vocational Colleges	5-69	518 354	126 998	645 352	588 558
Universities	5-70	557 499	31 805	589 304	581 544
Health institutions	5-71	580 713 (4)	119 215	699 928	624 551
Social Services establishments	5-75	255 859 (4)	19 944	275 803	255 904
Municipalities and municipal bodies	5-77	1 155 793		1 155 793	964 757
Government Corporations and various bodies	5-78	47 468		47 468	46 805
		3 283 521	1 564 973	4 848 494 (5)	4 499 484
For capital expenditures					
School boards Bank credit lines	5-64		699 418	699 418	475 000
Health institutions Bank credit lines	5-71		26 850	26 850	12 125
Social services establishments Bank credit lines	5-75		6 500	6 500	5 700
Municipalities and municipal bodies	5-79	1 025 793		1 025 793	1 100 471
Various bodies	5-81	2 582		2 582	4 564
		1 028 375	732 768	1 761 143	1 597 860
For the accumulated sick-leave of Government employees				230 997	294 096
For financial assistance to enterprises of the gouvernement du Québec, family housing and other, chargeable to permanent appropriations	5-82			90 891	111 794
				6 931 525	6 503 234
NON-BUDGETARY					
Balance to be paid for capital contributions to enterprises of the gouvernement du Québec, chargeable to permanent appropriations	5-83			200 250	232 600
				7 131 775 (6)	6 735 834

(1) Borrowings in foreign currency are shown in the Canadian equivalent of the par value at the exchange rate in force on March 31.

(2) Authorized by the Lieutenant-Governor-in-Council and or the Conseil du trésor.

(3) Authorized by the the Minister of Education or of Social Affairs under Acts and regulations.

(4) Not including $ 6 653 000 ($ 6 689 000 in 1982) for health institutions and $ 189 799 000 $ ($ 189 170 000 in 1982) for social services establishments in regard to completed projects, debts for which no assignment or pledge of grant was authorized to guarantee payment.

(5) See summary schedule on the following page.

(6) These financial commitments will be liquidated out of the annual appropriations authorized by the National Assembly, except where otherwise indicated.

SUMMARY SCHEDULE OF FINANCIAL COMMITMENTS FOR THE REPAYMENT OF BORROWINGS RELATING TO CAPITAL EXPENDITURES AS AT MARCH 31, 1983

($ THOUSANDS)

Maturity	School Boards	General and Vocational Colleges	Universities	Health Institutions	Social Services Establishments	Municipalities and Municipal Bodies	Corporations and various Bodies	Government Total
1983-1984	289 778	195 034*	58 449*	171 217*	42 775*	78 286	2 363	837 902
1984-1985	159 910	122 358	56 561	69 084	8 784	71 442	2 319	490 458
1985-1986	176 846	56 091	87 365	89 171	8 477	101 784	6 651	526 385
1986-1987	206 947	58 232	58 296	109 884	46 200	112 120	1 654	593 333
1987-1988	171 277	66 099	70 019	95 127	6 737	72 407	1 733	483 399
1983 – 1988	1 004 758	497 814*	330 690*	534 483*	112 973*	436 039	14 720	2 931 477
1988 – 1993	299 682	112 307	148 867	149 765	77 038	347 317	8 751	1 143 727
1993 – 1998	97 307	27 411	59 346	12 920	17 582	117 422	7 269	339 257
1998 – 2003	29 908	5 596	43 088	2 760	6 720	88 399	11 498	187 969
2003 – 2008	523	855	1 287		8 297	37 759	5 230	53 951
2008 – 2013	748	625	1 806		5 066	29 017		37 262
2013 – 2018	881	270	2 532		7 501	46 999		58 183
2018 – 2023	1 039	119	1 688		11 105	32 104		46 055
2023 – 2028		205			16 445	10 823		27 473
2028 – 2033		150			13 076	9 914		23 140
	1 434 846	645 352*	589 304*	699 928*	275 803*	1 155 793	47 468	4 848 494

---

* Including short-term borrowings, $ 139 651 000 to school boards, $ 126 998 000 to general and vocational colleges, $ 31 805 000 to universities, $ 119 215 000 to health institutions and $ 19 944 000 to social services establishments that will be financed on the long-term upon completion on projects underway or upon refinancing of completed projects.

DETAILS OF FINANCIAL COMMITMENTS (cont'd)
SCHOOL BOARDS

($ THOUSANDS)

References: A For the repayment of principal of borrowings relating to capital expenditures:

A-1 Authorized by the Government
A-2 Authorized by the Minister of Education

B For capital expenditures: bank credit lines authorized by the Minister of Education

Regional and local	A-1	A-2	Sub-total	B	1983	1982
Amiante	525	4 943	5 468	4 120	9 588	8 040
Black Lake-Disraëli		264	264	652	916	682
Thetford Mines		829	829	1 127	1 956	1 827
Baie-des-Chaleurs	2 555	3 954	6 509	3 362	9 871	10 218
Mrg-Matte		1 100	1 100	457	1 557	1 440
Ristigouche		392	392	458	850	711
Tracadièche	33	1 025	1 058	997	2 055	1 766
Val-d'Accueil		190	190	767	957	732
Bas-St-Laurent	1 903	13 394	15 297	13 874	29 171	15 160
La Mitis		496	496	792	1 288	1 063
La Neigette		3 852	3 852	2 930	6 782	5 253
Blainville-Deux-Montagnes	5 468	15 844	21 312	3 737	25 049	25 449
Deux-Montagnes		558	558	1 268	1 826	1 331
St-Eustache	33	3 235	3 268	5 905	9 173	5 974
Ste-Thérèse		2 145	2 145	7 012	9 157	7 178
Bois-Francs	664	9 510	10 174	6 361	16 535	15 047
Jean-Rivard		352	352	746	1 098	892
Prince-Daveluy		975	975	2 712	3 687	2 843
Victoriaville		554	554	1 795	2 349	1 765
Warwick	27	470	497	507	1 004	878
Carignan	344	5 511	5 855	3 511	9 366	8 178
Sorel		1 043	1 043	2 842	3 885	2 123
Tracy		388	388	802	1 190	988
Chambly	9 747	25 492	35 239	9 507	44 746	42 484
Greenfield Park		543	543	1 028	1 571	1 110
Jacques-Cartier	1 642	4 012	5 654	2 684	8 338	7 720
Mont-Fort		2 119	2 119	4 984	7 103	5 908
St-Exupéry		1 384	1 384	4 153	5 537	3 379
Taillon	95	4 332	4 427	4 295	8 722	7 786
Varennes	852	8 007	8 859	10 825	19 684	15 078
Charlevoix	2 437	1 520	3 957	4 579	8 536	7 029
Du Gouffre		448	448	871	1 319	1 104
Laure-Conan	82	418	500	823	1 323	1 103
Châteauguay-Valley	576	1 286	1 862	1 914	3 776	2 975
Lac-St-Louis-de-Châteauguay		319	319	562	881	765
Ormstown		54	54	814	868	604
Chaudière	5 303	8 836	14 139	3 739	17 878	17 302
Beauceville		163	163	354	517	410
des Cèdres	46	232	278	947	1 225	945
des Érables		383	383	1 417	1 800	1 295
Langevin	565	568	1 133	955	2 088	1 887
St-Joseph		269	269	1 076	1 345	1 010
Chauveau	4 371	7 450	11 821	4 131	15 952	15 023
Ancienne-Laurette		4 387	4 387	2 707	7 094	5 811
la Jeune Laurette	1 139	7 678	8 817	4 500	13 317	12 155
Montcalm		512	512	1 108	1 620	1 258
Des Monts	1 905	5 279	7 184	5 350	12 534	10 992
la Tourelle	101	357	458	1 416	1 874	1 388
Matane		1 198	1 198	1 543	2 741	2 327

	A-1	A-2	Sub-total	B	1983	1982
District of Bedford	1 348	1 398	2 746	2 069	4 815	4 360
Du Golfe	8 054	13 782	21 836	5 557	27 393	25 423
Bersimis		476	476	1 705	2 181	1 671
Fermont				240	240	141
Gagnon		181	181	584	765	580
Louis-Joliet		587	587	816	1 403	1 162
Port-Cartier		1 798	1 798	1 105	2 903	2 725
Schefferville		434	434	414	848	759
Sept-Îles	196	7 134	7 330	1 615	8 945	8 401
Tadoussac		407	407	84	491	502
Eastern Québec		191	191	580	771	585
Greater Québec		407	407	840	1 247	951
Greater Seven Islands		473	473	915	1 388	1 079
Saguenay		382	382	267	649	618
St-Maurice		62	62	418	480	339
Eastern Townships	960	2 386	3 346	4 079	7 425	6 248
Lennoxville		220	220	750	970	749
St-Francis		110	110	419	529	374
Estrie	4 375	37 691	42 066	25 305	67 371	63 942
Asbesterie		49	49	662	711	89
Coaticook		373	373	686	1 059	887
Lac-Mégantic		544	544	717	1 261	1 067
La Sapinière		584	584	834	1 418	1 157
Magog		458	458	671	1 129	981
Morilac		655	655	4 738	5 393	3 861
Sherbrooke (catholique)		11 431	11 431	4 608	16 039	11 878
Gaspésia Prot.		556	556	1 501	2 057	1 613
Bonaventure (anc. Chaleur Bay)				178	178	112
Gaspé				339	339	221
Grand-Portage	2 326	12 155	14 481	12 855	27 336	21 430
des Basques		894	894	630	1 524	1 383
des Frontières		260	260	471	731	636
des Montagnes		207	207	730	937	664
Jean-Chapais		487	487	939	1 426	1 183
Rivière-du-Loup		959	959	4 112	5 071	3 365
Témiscouata		1 237	1 237	764	2 001	1 566
Harricana	8 016	19 274	27 290	9 836	37 126	34 400
Amos	94	975	1 069	1 337	2 406	2 044
Barraute-Senneterre		272	272	753	1 025	772
Joutel-Matagami		65	65	1 708	1 773	1 218
Quévillon		67	67	449	516	376
Honoré-Mercier	1 110	9 578	10 688	4 147	14 835	13 757
Des Rivières		438	438	1 171	1 609	1 237
Iberville		963	963	2 248	3 211	2 237
Marieville		230	230	2 454	2 684	1 268
St-Jean-sur-Richelieu		3 111	3 111	1 856	4 967	4 498
Jean-Talon	1 504	8 680	10 184	1 687	11 871	11 162
Charlesbourg	166	1 989	2 155	1 990	4 145	3 643
Des Îlets		11 480	11 480	3 988	15 468	11 277
Lac-St-Jean	283	7 552	7 835	3 238	11 073	10 434
Alma		1 225	1 225	687	1 912	1 864
Belle-Rivière		465	465	975	1 440	1 222
Delisle		236	236	906	1 142	840

DETAILS OF FINANCIAL COMMITMENTS (cont'd)
SCHOOL BOARDS (cont'd)

($ THOUSANDS)

	A-1	A-2	Sub-total	B	1983	1982
Lanaudière	1 131	14 472	15 603	5 221	20 824	19 989
Berthier-Dautraie		590	590	1 485	2 075	1 363
Des Cascades-L'Achigan	151	892	1 043	1 689	2 732	2 412
Industrie	211	1 015	1 226	3 587	4 813	3 829
Nord-Joli		948	948	5 484	6 432	4 712
Lapointe	3 437	5 652	9 089	3 793	12 882	13 321
Arvida		564	564	1 034	1 598	1 346
Jonquière		1 796	1 796	1 144	2 940	2 724
les Deux-Rives	182	1 436	1 618	1 432	3 050	2 643
La Vérendrye	2 532	1 612	4 144	2 189	6 333	5 715
Malartic	32	338	370	989	1 359	1 089
Val-d'Or		1 237	1 237	1 305	2 542	2 229
Lignery	1 032	15 107	16 139	4 797	20 936	18 790
Brossard		7 140	7 140	1 348	8 488	8 326
Laprairie		8 140	8 140	7 517	15 657	12 044
Napierville		496	496	3 798	4 294	2 646
Louis-Fréchette	5 219	9 690	14 909	7 906	22 815	16 239
Abénakis		183	183	666	849	656
Bellechasse		1 644	1 644	587	2 231	2 095
Élan		162	162	509	671	499
Nouvelle-Beauce		399	399	2 756	3 155	2 320
Pointe-Lévy		2 708	2 708	1 420	4 128	3 846
Louis-Hémon	5 664	6 185	11 849	2 876	14 725	14 190
Dolbeau		233	233	1 373	1 606	1 255
La Vallière		558	558	1 131	1 689	1 266
Normandin	29	313	342	934	1 276	1 025
Roberval		705	705	1 133	1 838	1 558
Vallée-de-Mistassini		436	436	861	1 297	1 065
Mauricie	6 381	5 750	12 131	8 291	20 422	17 799
Grand-Mère	43	2 845	2 888	806	3 694	2 686
Haut-St-Maurice		690	690	909	1 599	1 353
Normandie	36	1 758	1 794	626	2 420	2 318
Shawinigan		392	392	1 052	1 444	1 220
Val-Mauricie		283	283	1 389	1 672	1 257
Meilleur	637	12 163	12 800	4 507	17 307	16 072
Granby	213	698	911	1 388	2 299	2 040
Provençal		767	767	2 445	3 212	1 771
Waterloo		248	248	563	811	654
Orléans	258	16 409	16 667	4 825	21 492	21 043
Beauport		2 748	2 748	1 517	4 265	3 937
Chûtes-Montmorency	38	762	800	862	1 662	1 327
Côte-de-Beaupré	58	452	510	821	1 331	1 112
Outaouais	14 878	34 578	49 456	1 515	50 971	51 161
Aylmer		2 462	2 462	1 611	4 073	3 621
Champlain		10 173	10 173	5 308	15 481	14 258
Gatineau		4 689	4 689	1 907	6 596	6 238
Outaouais-Hull		3 572	3 572	1 402	4 974	3 789
Pontiac	50	1 181	1 231	1 160	2 391	2 011
Portage-du-Fort				11	11	8
Papineau	4 246	2 253	6 499	2 184	8 683	8 037
Seigneurie	95	422	517	845	1 362	1 133
Vallée-de-la-Lièvre		602	602	2 150	2 752	2 225
Pascal-Taché	1 909	10 731	12 640	2 543	15 183	16 112
La Pocatière		187	187	1 092	1 279	948
L'Islet-Sud		426	426	432	858	727
Montmagny		1 946	1 946	893	2 839	2 682
Trois-Saumons		276	276	783	1 059	837

DETAILS OF FINANCIAL COMMITMENTS (cont'd)
SCHOOL BOARDS (cont'd)

($ THOUSANDS)

	A-1	A-2	Sub-total	B	1983	1982
Péninsule	4 612	5 091	9 703	4 419	14 122	12 833
Anses		362	362	605	967	799
Forillon		522	522	814	1 336	1 004
Grande-Hermine	34	1 057	1 091	1 535	2 626	2 229
Rocher-Percé	15	444	459	767	1 226	1 035
Provencher	4 108	1 813	5 921	2 265	8 186	7 627
Lac-St-Pierre	80	310	390	902	1 292	1 004
Les Becquets		839	839	436	1 275	1 160
Port-Royal		642	642	1 976	2 618	1 935
St-François	884	8 553	9 437	3 355	12 792	11 733
Acton Vale		261	261	623	884	703
Drummondville		2 852	2 852	2 788	5 640	4 547
South Shore Prot.	1 144	3 474	4 618	2 588	7 206	5 997
Richelieu-Valley		628	628	504	1 132	1 037
St-Lawrence Prot.		3 389	3 389	1 029	4 418	4 193
South Central		294	294	815	1 109	900
Tardivel	575	3 742	4 317	2 998	7 315	6 213
Grand-Bois		579	579	798	1 377	1 158
Mgr-Vachon		434	434	1 785	2 219	1 743
Portneuf		449	449	671	1 120	955
Tilly	715	9 351	10 066	20 336	30 402	22 147
Chaudière-Etchemin	94	9 383	9 477	6 473	15 950	11 759
Lotbinière		3 093	3 093	628	3 721	3 510
Marie-Victorin		1 415	1 415	684	2 099	1 898
Ste-Foy		3 689	3 689	7 246	10 935	8 495
Vaudreuil-Soulanges	396	3 468	3 864	9 331	13 195	10 549
Île-Perrot		593	593	1 647	2 240	1 626
Soulanges		423	423	564	987	776
Vaudreuil		575	575	1 045	1 620	1 164
Vieilles-Forges	4 063	9 434	13 497	4 738	18 235	18 583
Cap-de-la-Madeleine		987	987	4 605	5 592	3 674
Chavigny		6 117	6 117	1 694	7 811	5 384
des Chenaux		527	527	294	821	795
Grand-Pré		1 450	1 450	559	2 009	1 891
Trois-Rivières		1 482	1 482	1 185	2 667	2 593
Western Québec Prot.	137	1 436	1 573	2 097	3 670	3 143
Greater Hull		1 004	1 004	3 068	4 072	3 212
North Western Québec		53	53	21	74	82
Pontiac				436	436	285
Yamaska	1 543	5 824	7 367	6 742	14 109	10 403
Argile-Bleu	84	5 479	5 563	4 026	9 589	8 084
St-Hyacinthe		1 253	1 253	4 070	5 323	4 090
Val-Monts		763	763	1 323	2 086	1 577
Integrated						
Abitibi	1 671	2 823	4 494	4 822	9 316	8 028
Baie-des-Ha! Ha!		1 893	1 893	2 421	4 314	3 546
Chapais-Chibougamau		969	969	2 267	3 236	2 501
Châteauguay	668	7 007	7 675	1 530	9 205	8 491
Chicoutimi	5 865	8 702	14 567	2 813	17 380	16 209
Chomedey-de-Laval	3 932	15 580	19 512	4 587	24 099	24 025
Commission des écoles catholiques de Québec		20 581	20 581	13 715	34 296	29 336

DETAILS OF FINANCIAL COMMITMENTS (cont'd)
SCHOOL BOARDS (cont'd)

($ THOUSANDS)

	A-1	A-2	Sub-total	B	1983	1982
Crie				3 115	3 115	
Davignon	299	2 555	2 854	2 238	5 092	4 672
Des Îles	166	1 516	1 682	3 506	5 188	3 495
Haute-Gatineau	41	475	516	2 812	3 328	1 293
Huntingdon		2 008	2 008	1 460	3 468	3 139
Kativik				3 926	3 926	
Lac-Témiscamingue	103	7 220	7 323	8 463	15 786	13 450
Laurentian	381	1 337	1 718	2 566	4 284	3 308
des Laurentides	808	4 361	5 169	1 914	7 083	6 078
Laurenval	878	6 094	6 972	16 060	23 032	18 878
Le Gardeur	515	11 417	11 932	8 219	20 151	15 529
Les Écores	994	7 357	8 351	3 348	11 699	11 268
du Littoral				4 275	4 275	1 288
du Long-Sault		1 795	1 795	1 974	3 769	3 145
Manicouagan	3 935	22 556	26 491	3 082	29 573	29 121
des Manoirs		18 669	18 669	7 089	25 758	22 544
des Mille-Îles	1 370	20 532	21 902	3 659	25 561	24 102
Moissons		2 865	2 865	3 989	6 854	2 810
Pierre-Neveu	2 751	3 714	6 465	2 824	9 289	9 290
Rouyn-Noranda	1 422	9 043	10 465	2 419	12 884	12 702
St-Jérôme	2 134	8 010	10 144	5 946	16 090	14 707
Valin		726	726	6 102	6 828	4 131
Vallée-de-la-Matapédia	824	3 384	4 208	1 878	6 086	6 033
Valleyfield	913	5 624	6 537	3 401	9 938	9 417
Non-regionalized						
Baie-Comeau				68	68	42
Laurentienne		9	9	132	141	98
School Board						
Île de Montréal	2 374	436 703	439 077	59 869	498 946	504 259
	167 835	1 267 011	1 434 846	699 418	2 134 264	1 912 365

DETAILS OF FINANCIAL COMMITMENTS (cont'd)
FOR THE REPAYMENT OF PRINCIPAL ON BORROWINGS RELATING TO CAPITAL EXPENDITURES
GENERAL AND VOCATIONAL COLLEGES
($ THOUSANDS)

	Authorized by the Government	Authorized by the Minister of Education	1983	1982
Abitibi-Témiscamingue	7 020	2 986	10 006	9 199
Ahuntsic, Montréal	23 500	2 580	26 080	25 563
Alma	4 787	1 936	6 723	5 704
André-Laurendeau, Lasalle	20 500	3 046	23 546	23 648
Bois-de-Boulogne, Montréal	7 500	2 139	9 639	9 199
Champlain (Régional), Sherbrooke	14 000	4 005	18 005	17 263
Chicoutimi	7 219	8 602	15 821	12 942
Côte-Nord (Régional), Baie-Comeau	5 500	13 778	19 278	15 479
Dawson, Montréal	25 395		25 395	11 902
Drummondville	1 000	12 467	13 467	6 588
Édouard-Montpetit, Longueuil	23 075	7 534	30 609	28 688
François-Xavier-Garneau, Québec	11 000	927	11 927	11 369
Gaspésie, Gaspé	6 405	3 499	9 904	8 728
Granby	2 231	618	2 849	486
Hauterive		3 662	3 662	2 666
John Abbott, Ste-Anne-de-Bellevue	31 700	1 913	33 613	29 294
Joliette	6 537	643	7 180	6 970
Jonquière	7 056	2 901	9 957	8 424
La Pocatière	10 000	1 898	11 898	10 607
Lévis-Lauzon, Lauzon	11 500	4 041	15 541	14 797
Limoilou, Québec	19 120	2 290	21 410	20 512
Lionel-Groulx, Ste-Thérèse-de-Blainville	7 482	1 711	9 193	8 315
Maisonneuve, Montréal	15 857	1 417	17 274	16 901
Matane	1 000	1 285	2 285	1 960
Montmorency, Laval	18 500	826	19 326	18 595
Outaouais	14 591	411	15 002	14 797
Région de l'Amiante, Thetford Mines	13 000	1 939	14 939	14 077
Rimouski	18 454		18 454	18 854
Rivière-du-Loup	5 935	1 896	7 831	7 809
Rosemont, Montréal	16 957	2 708	19 665	19 070
St-Félicien	7 296	1 216	8 512	8 127
Ste-Foy	10 846	4 966	15 812	13 996
St-Hyacinthe	14 500	892	15 392	16 408
St-Jean-sur-Richelieu, St-Jean	3 158	699	3 857	3 620
St-Jérôme	10 356	3 577	13 933	13 714
St-Laurent, Montréal	7 676	2 911	10 587	8 859
Sept-Îles		456	456	208
Shawinigan	8 600	411	9 011	11 537
Sherbrooke	17 671	2 804	20 475	22 409
Sorel-Tracy	1 200	10 647	11 847	8 213
Trois-Rivières	9 625	417	10 042	9 351
Valleyfield	11 976	697	12 673	12 127
Vanier, Montréal	14 236	686	14 922	14 800
Victoriaville	11 669	645	12 314	11 936
Vieux-Montréal	32 724	2 316	35 040	32 847
	518 354	126 998	645 352	588 558

DETAILS OF FINANCIAL COMMITMENTS (cont'd)

FOR THE REPAYMENT OF PRINCIPAL ON BORROWINGS RELATING TO CAPITAL EXPENDITURES (cont'd)

UNIVERSITIES

($ THOUSANDS)

	Authorized by the Government	Authorized by the Minister of Education	1983	1982
Bishops, Lennoxville	1 400		1 400	1 400
Concordia, Montréal	17 600	2 897	20 497	20 109
Écoles des hautes études commerciales, Montréal	8 000		8 000	6 816
École polytechnique, Montréal	26 856	1 142	27 998	27 915
Laval, Ste-Foy	85 001	2 289	87 290	86 474
McGill, Montréal	74 578	2 439	77 017	73 941
Montréal	103 570	3 932	107 502	107 699
Sherbrooke	40 781	652	41 433	41 334
Université du Québec	199 713	18 454	218 167	215 856
	557 499	31 805	589 304	581 544

DETAILS OF FINANCIAL COMMITMENTS (cont'd)
HEALTH INSTITUTIONS AND SOCIAL SERVICES ESTABLISHMENTS

($ THOUSANDS)

Legend: A For the repayment of the principal on borrowings relating to capital expenditures:

A-1 Authorized by the Government
A-2 Authorized by the Minister of Social Affairs

B For capital expenditures: bank credit lines authorized by the Minister of Social Affairs

	A-1	A-2	Sub-total	B	1983	1982
Health Institutions						
Alma: Hôtel-Dieu	1 270		1 270		1 270	1 270
Amos: Centre hospitalier Hôtel-Dieu d'Amos	2 050		2 050		2 050	2 736
Amqui: Centre hospitalier d'Amqui				858	858	
Arthabaska: Hôtel-Dieu	3 975		3 975		3 975	3 975
Asbestos: Centre hospitalier d'Asbestos	1 952		1 952		1 952	1 974
Baie Comeau:						
Pavillon Boisvert				401	401	1 695
Pavillon Le Royer						3 482
Beauport:						
Centre hospitalier Robert-Giffard	9 477	1 403	10 880	1 403	10 880	9 982
Centre hospitalier St-Augustin	2 030		2 030		2 030	2 030
Bedford: Centre local de services communautaires de Bedford	3 550	71	3 621		3 621	4 135
Buckingham: Centre hospitalier de Buckingham	4 460	775	5 235		5 235	3 367
Chandler: Centre hospitalier de Chandler	6 000		6 000		6 000	6 000
Chicoutimi:						
Hôpital de Chicoutimi Inc.	7 825		7 825	361	8 186	7 211
Buanderie communautaire		4 956	4 956		4 956	3 245
Chicoutimi-Nord: Institut Roland-Saucier	3 310		3 310		3 310	3 563
Chisasibi: Centre hospitalier de Chisasibi		1 119	1 119		1 119	942
Cowansville: Hôpital Brome-Missisquoi-Perkins	610		610		610	640
Dolbeau: Centre hospitalier de Dolbeau	1 750		1 750		1 750	1 688
Drummondville:						
Centre hospitalier Georges-Frédéric	4 210		4 210		4 210	3 944
Hôpital Ste-Croix	7 400		7 400		7 400	6 864
Gaspé: Hôtel-Dieu de Gaspé	6 916		6 916		6 916	7 564
Gatineau: Centre hospitalier de Gatineau	20 000	18 144	38 144	3 551	41 695	13 084
Granby: Centre hospitalier de Granby	5 500		5 500		5 500	5 500
Grande-Vallée: Centre local de services communautaires						5

DETAILS OF FINANCIAL COMMITMENTS (cont'd)
HEALTH INSTITUTIONS AND SOCIAL SERVICES ESTABLISHMENTS (cont'd)

($ THOUSANDS)

	A-1	A-2	Sub-total	B	1983	1982
Grand-Mère : Centre hospitalier Laflèche-Grand-Mère	3 100		3 100		3 100	2 498
Greenfield Park : Hôpital Charles-Lemoyne	4 100	3 309	7 409		7 409	7 010
Hauterive : Centre hospitalier régional Baie-Comeau – Hauterive	7 000	2 013	9 013		9 013	3 000
Hull :						
Centre hospitalier de la Piéta	4 625		4 625		4 625	5 190
Centre hospitalier régional de l'Outaouais	10 800	3 299	14 099		14 099	13 799
Corporation centre local de services communautaires		25	25		25	
Hôpital Pierre-Jannet	2 400		2 400		2 400	2 400
Joliette : Centre hospitalier régional de Lanaudière	18 040	2 681	20 721	4 350	25 071	24 802
Jonquière : Centre hospitalier de Jonquière	1 600		1 600		1 600	1 572
Kuujjuaq : Centre hospitalier de l'Ungava		10 054	10 054		10 054	8 759
La Baie : Hôpital de la Baie-des-Ha!Ha! Inc.	2 075		2 075		2 075	1 900
Lasalle : Hôpital Général Lasalle	4 380	2 810	7 190	334	7 524	2 097
La Sarre : Centre hospitalier St-François-d'Assise				1 400	1 400	1 000
La Tuque : Hôpital St-Joseph de la Tuque	1 300		1 300		1 300	1 300
Laurier-Station : Centre local de services communautaires Arthur-Caux	1 190		1 190		1 190	1 190
Laval :						
C.A.P.E.Q. Inc.	136		136		136	170
Cité de la santé de Laval	15 215		15 215		15 215	15 215
Centre local de services communautaires du Marigot (Pont-Viau)		1 375	1 375		1 375	101
Lebel-sur-Quévillon :						
Centre de santé Lebel	585	67	652		652	1 085
Centre hospitalier Lebel-sur-Quévillon						116
Lévis : Hôtel-Dieu de Lévis	9 660		9 660		9 660	9 785
Longueuil : Centre hospitalier Pierre-Boucher	36 500	2 656	39 156	7 444	46 600	31 539
Lourdes-de-Blanc-Sablon : Centre de santé de la Basse-Côte-Nord	450		450		450	450
Magog : Hôpital de la Providence	140		140		140	280
Maria : Centre hospitalier Baie-des-Chaleurs		4 473	4 473		4 473	638
Matagami : Centre Hospitalier Isle-Dieu Inc.	1 000		1 000		1 000	1 000
Matane :						
Centre hospitalier de Matane	2 800		2 800		2 800	441
Hôpital du Très-Saint-Rédempteur						2 576
Mont-Laurier : Hôpital Notre-Dame-de-Ste-Croix	3 750		3 750		3 750	4 067
Montmagny : Hôtel-Dieu de Montmagny	3 120		3 120		3 120	3 175

	A-1	A-2	Sub-total	B	1983	1982
Montréal:						
Centre hospitalier Jacques-Viger	2 300	2 805	5 105		5 105	4 797
Centre hospitalier J.Henri-Charbonneau	3 950		3 950		3 950	3 418
Centre hospitalier gériatrique Maimonidès	4 000	1 114	5 114		5 114	4 592
Centre hospitalier Neurologique		1 300	1 300		1 300	
Centre hospitalier St. Mary	5 050		5 050		5 050	5 300
Centre de Santé St-Henri Inc.	4 200	25	4 225		4 225	4 350
Centre local de services communautaires St-Henri		15	15		15	
Hôpital Général Juif	5 550		5 550		5 550	5 643
Hôpital Général Fleury		2 957	2 957		2 957	1 507
Hôpital Général de Montréal	1 400		1 400		1 400	1 400
Hôpital Jean-Talon	12 900		12 900		12 900	14 929
Hôpital Maisonneuve-Rosemont	6 935		6 935		6 935	7 235
Hôpital Marie-Clarac	1 745		1 745		1 745	1 765
Hôpital de Montréal pour enfants	1 855		1 855		1 855	2 095
Hôpital Notre-Dame	16 000		16 000		16 000	16 000
Hôpital Notre-Dame-de-la-Merci Inc.	1 000		1 000		1 000	1 000
Hôpital Rivière-des-Prairies	240		240		240	290
Hôpital du Sacré-Coeur	7 056	1 388	8 444		8 444	6 764
Hôpital Ste-Jeanne-D'Arc de Montréal	3 230		3 230		3 230	3 460
Hôpital Ste-Justine	18 156		18 156		18 156	18 875
Hôpital St-Luc	5 630		5 630		5 630	5 670
Hôpital Santa Cabrini	2 552		2 552		2 552	3 063
Hôtel-Dieu de Montréal	5 000		5 000		5 000	5 000
Institut de cardiologie de Montréal	2 300		2 300		2 300	2 450
Institut Philippe-Pinel	6 450		6 450		6 450	6 850
Reddy Memorial Hospital	2 171		2 171		2 171	2 528
Noranda:						
Centre hospitalier Rouyn-Noranda	10 545	4 741	15 286		15 286	14 387
Notre-Dame-du-Lac:						
Hôpital Notre-Dame-du-Lac						910
Plessisville: Centre local de services communautaires de l'Érable	2 650		2 650		2 650	2 650
Pointe-Claire: Hôpital Général de Lakeshore	2 000		2 000		2 000	2 000
Québec:						
Centre hospitalier Robert-Giffard				1 403	1 403	
Hôpital Christ-Roi (Vanier)	1 250		1 250		1 250	1 250
Hôpital de l'Enfant-Jésus	10 430		10 430		10 430	10 519
Hôpital St-François-d'Assise	15 728	1 216	16 944		16 944	17 051
Hôpital du St-Sacrement	5 060		5 060		5 060	5 390
Hôtel-Dieu de Québec	7 685		7 685		7 685	7 770
Repentigny: Hôpital Le Gardeur	17 500	6 724	24 224	5 000	29 224	15 390
Rimouski: Hôpital St-Joseph de Rimouski	3 200		3 200	820	4 020	3 261
Rivière-au-Renard: Centre local de services communautaires Val-Rosiers	1 515		1 515		1 515	823
Rivière-des-Prairies: Centre local de services communautaires		1 818	1 818		1 818	168
Rivière-du-Loup:						
Hôpital St-Joseph						350
Hôtel-Dieu de Rivière-du-Loup		4 252	4 252		4 252	3 674

DETAILS OF FINANCIAL COMMITMENTS (cont'd)
HEALTH INSTITUTIONS AND SOCIAL SERVICES ESTABLISHMENTS (cont'd)
($ THOUSANDS)

	A-1	A-2	Sub-total	B	1983	1982
Roberval: Hôtel-Dieu de Roberval	3 458		3 458		3 458	3 472
Ste-Anne-des-Monts: Corporation de l'Hôpital des Monts	3 588		3 588	401	3 989	4 193
St-Charles-Boromée: Centre hospitalier de St-Charles-Boromée		2 954	2 954		2 954	842
St-Éleuthère: Centre local de services communautaires Des Frontières		2 193	2 193		2 193	846
St-Eustache: Centre hospitalier de St-Eustache	1 950		1 950		1 950	1 950
St-Ferdinand: Hôpital St-Julien		80	80		80	
Ste-Foy:						
Centre hospitalier de l'Université Laval	10 900		10 900		10 900	12 557
Hôpital Laval (1975)	3 875	2 969	6 844		6 844	6 769
St-Georges-Ouest: Centre hospitalier régional de la Beauce	2 600		2 600		2 600	2 532
St-Hyacinthe: Centre Hospitalier Honoré-Mercier Inc.	12 250		12 250		12 250	12 650
St-Jean: Hôpital du Haut-Richelieu	12 935		12 935		12 935	12 068
St-Jean-Port-Joli: Centre local de services communautaires des Trois-Saumons	1 890		1 890		1 890	2 180
St-Jérôme (Terrebonne): Hôtel-Dieu de St-Jérôme	10 240	116	10 356		10 356	10 211
St-Laurent: Centre hospitalier St-Laurent	2 375		2 375		2 375	2 375
St-Louis-du-Parc: Centre local de services communautaires St-Louis-du-Parc		549	549		549	365
St-Michel: Hôpital St-Michel	1 500		1 500		1 500	1 500
St-Raymond: Hôpital de St-Raymond	2 250		2 250		2 250	2 250
Ste-Rose-de-Laval: Centre local de services communautaires		1 998	1 998		1 998	1 679
Schefferville: Centre hospitalier Schefferville		154	154		154	154
Sept-Îles: Corporation de l'Hôpital de Sept-Îles	11 000	4 381	15 381	527	15 908	8 923
Shawinigan:						
Centre hospitalier Ste-Thérèse-de-Shawinigan	420		420		420	630
Hôpital régional de la Mauricie	8 175		8 175		8 175	7 775
Sherbrooke:						
Centre hospitalier Universitaire de Sherbrooke	9 175		9 175		9 175	9 725
Corporation de l'hôpital d'Youville	1 565		1 565		1 565	1 565
Hôpital St-Vincent-de-Paul de Sherbrooke	1 425		1 425		1 425	2 386
Hôtel-Dieu de Sherbrooke	4 464		4 464		4 464	4 446

	A-1	A-2	Sub-total	B	1983	1982
Sorel:						
Hôpital Général de Sorel	378		378		378	458
Hôtel-Dieu de Sorel	6 650		6 650		6 650	6 700
Témiscamingue: Centre local de services communautaires de Témiscamingue	1 850		1 850		1 850	2 012
Thetford Mines: Hôpital Général de la Région de l'Amiante Inc.	7 844		7 844		7 844	8 277
Trois-Rivières: Centre hospitalier Ste-Marie	1 055		1 055		1 055	1 125
Val-d'Or: Centre hospitalier St-Sauveur	6 112		6 112		6 112	7 134
Valleyfield: Centre hospitalier de Valleyfield	13 000	11 958	24 958		24 958	21 943
Verdun:						
Centre hospitalier Douglas		2 218	2 218		2 218	1 885
Centre hospitalier de Verdun	4 500	3 448	7 948		7 948	7 175
Corporation de l'Hôpital Champlain de Verdun	2 900		2 900		2 900	2 900
Victoriaville: Centre hospitalier des Bois-Francs	4 375		4 375		4 375	4 375
Ville-Marie: Centre de santé Ste-Famille	2 530	15	2 545		2 545	2 024
	580 713	119 215	699 928	26 850	726 778	636 676
Social Services Establishments						
Alma: Centre d'accueil Villa des Lys						527
Beauport: Centre d'accueil Orléans	607		607		607	708
Charlesbourg: Foyer de Charlesbourg						20
Chicoutimi: Beaumanoir de Chicoutimi Inc.	1 155		1 155		1 155	916
Farhnam: Centre d'accueil Farhnam		18	18		18	37
Forestville: Centre d'accueil Forestville		242	242		242	
Gaspé: Centre d'accueil Le Cabestan	910		910		910	780
Grand-Mère: Foyer Grand-Mère						34
Hauterive:						
Centre d'accueil N.A. Labrie	2 700		2 700		2 700	2 530
Conseil régional de la santé et des services sociaux de la Côte-Nord						1 200
Iberville: Résidence Champagnat-d'Iberville Inc.	2 150		2 150		2 150	2 150
Laval: Centre de réadaptation du Contrefort (Rosemère)						90
Longueuil:						
Centre d'accueil Ste-Trinité		22	22		22	
Conseil de la santé et des services de la Montérégie				6 500	6 500	4 500

DETAILS OF FINANCIAL COMMITMENTS (cont'd)
HEALTH INSTITUTIONS AND SOCIAL SERVICES ESTABLISHMENTS (cont'd)

($ THOUSANDS)

	A-1	A-2	Sub-total	B	1983	1982
Montréal:						
Centre d'accueil de la Cité des Prairies	3 090		3 090		3 090	2 991
Centre d'accueil Mt. St-Antoine		44	44		44	
Centre d'accueil Pavillon Sung Pei		2 698	2 698		2 698	1 860
Centre Marronniers	5 500		5 500		5 500	5 500
Conseil de la santé et des services sociaux de la région de Montréal Métropolitain	8 800		8 800		8 800	9 000
Domrémy Montréal	364		364		364	427
Institut Canadien-Polonais du Bien-Être Inc.		67	67		67	21
Résidence Christophe-Colomb		3 253	3 253		3 253	
Résidence Jean-de-Lalande		6 558	6 558		6 558	2 369
Villa Notre-Dame-de-Grâce	316		316		316	336
Pierrefonds: Centre Ste-Hélène	844		844		844	900
Québec:						
Centre d'accueil St-Antoine	1 275		1 275		1 275	1 275
Corporation d'hébergement du Québec	219 616	5 578	225 194		225 194	213 857
Rivière-Ouelle: Centre d'accueil Thérèse-Martin	1 065		1 065		1 065	1 258
Rouyn-Noranda: Pavillon Youville		1 464	1 464		1 464	166
St-André-Avellin: Centre d'accueil La Petite Nation	1 800		1 800		1 800	1 988
Ste-Anne-des-Monts: Centre d'accueil Pavillon de la Montagne	100		100		100	150
St-Damien: Pavillon des Jeunes Inc.	1 204		1 204		1 204	1 423
Ste-Foy:						
Centre Cardinal-Villeneuve Inc.	945		945		945	1 100
Centre d'accueil Louis-Hébert						240
Ste-Marguerite-du-Lac-Masson: Manoir Pointe-Bleue (1978)	3 010		3 010		3 010	2 734
St-Tite-des-Caps: Centre d'accueil St-Tite-des-Caps	408		408		408	483
Sorel: Foyer Richelieu						34
	255 859	19 944	275 803	6 500	282 303	261 604
	836 572 *	139 159	975 731 *	33 350	1 009 081 *	898 280*

* Not including financial compensation to religious communities (see table) for the work concerned.

FINANCIAL COMPENSATION TO RELIGIOUS COMMUNITIES FOR THE WORK CONCERNED

	1983	1982
Amos: Hôtel-Dieu	10	20
Buckingham: Centre hospitalier de Buckingham	40	80
Drummondville: Hôpital Ste-Croix	10	20
La Tuque: Hôpital St-Joseph	30	60
Magog: Foyer du Sacré-Coeur	575	
Montréal: Hôpital Louis-Hippolyte-Lafontaine	395	592
Nicolet: Hôpital du Christ-Roi	58	116
Notre-Dame-du-Lac: Hôpital Notre-Dame-du-Lac Inc.	706	
Ville-Marie: Centre de santé Ste-Famille	20	40
	1 844	928

DETAILS OF FINANCIAL COMMITMENTS (cont'd) AUTHORIZED BY THE GOVERNMENT FOR THE REPAYMENT OF PRINCIPAL ON BORROWINGS RELATING TO CAPITAL EXPENDITURES

MUNICIPALITIES AND MUNICIPAL BODIES

($ THOUSANDS)

	1983	1982
Municipalities		
Metropolitan Montréal		
Beauharnois	62	70
Boisbriand	216	126
Candiac	81	80
Châteauguay	280	234
Delson	41	31
Deux-Montagnes	60	48
Laprairie	123	107
Laval	14 734	10 852
Maple Grove	37	35
Ste-Catherine	72	59
St-Eustache	322	155
Ste-Julie	201	
Vaudreuil-Dorion	757	313
Metropolitan Québec		
Québec	577	311
St-Louis-de-Pintendre/Lévis/ St-David-de-l'Auberivière	2 109	
Val-Bélair	207	155
Various electoral districts		
Abitibi-Est	908	167
Beauce-Nord		22
Beauce-Sud	2 769	552
Beauharnois	1 450	393
Bellechasse	616	113
Berthier	182	
Brome-Missisquoi	2 839	1 499
Champlain	609	42
Châteauguay	608	
Chauveau	79	89
Deux-Montagnes	121	69
Dubuc	38	
Frontenac	65	
Iberville	1 649	1 131
Johnson	2 326	1 312
Jonquière	2 459	333
Kamouraska-Témiscouata	55	
Labelle	4 124	1 729
Lac-St-Jean	102	
Laviolette	74	
Lotbinière	9	
Matane	95	
Matapédia	1	
Mégantic-Compton	967	142
Orford	1 668	834
Prévost	26	
Richmond	684	
Roberval	1 122	103
Rousseau	270	37
St-François	271	
St-Hyacinthe	7 843	6 591
Shefford	8 737	3 286
Sherbrooke	264	187
Ungava	1 033	141
	63 942 (1)	31 348 (1)

DETAILS OF FINANCIAL COMMITMENTS (cont'd)
AUTHORIZED BY THE GOVERNMENT FOR THE REPAYMENT OF PRINCIPAL ON BORROWINGS RELATING TO CAPITAL EXPENDITURES

MUNICIPALITIES AND MUNICIPAL BODIES

($ THOUSANDS)

Municipal bodies		
Commission de transports de la Communauté régionale de l'Outaouais	7 842	6 635
Commission de transports de la Communauté urbaine de Montréal	73 696	46 042
Commission de transports de la Communauté urbaine de Québec	18 330	21 004
Commission de transports de la Rive-Sud de Montréal	13 555	10 149
Commission de transports de la Ville de Laval	18 360	4 988
Communauté régionale de l'Outaouais	58 684 (1)	15 609 (1)
Communauté urbaine de Montréal	867 780 (1)	801 858 (1)
Communauté urbaine de Québec	21 865 (1)	21 703 (1)
Corporation intermunicipale de transports des Forges	1 954	1 693
Corporation intermunicipale de transports de la Rive-Sud de Québec	1 121	1 101
Corporation intermunicipale de transports du Saguenay	1 895	1 136
Corporation municipale de transports de Sherbrooke	6 769	1 491
	1 091 851	933 409
	1 155 793	964 757

(1) Water purification (including $ 241 852 in 1983 and $ 193 209 in 1982 for the Communauté urbaine de Montréal).

GOVERNMENT CORPORATIONS AND VARIOUS BODIES

($ THOUSANDS)

	1983	1982
Government corporations		
Société de la Place des Arts de Montréal	39 661	39 762
Société de radio-télévision du Québec	4 750	5 600
	44 411	45 362
Various bodies		
Nouvelle Compagnie Théâtrale Inc.	1 227	1 443
Séminaire de Québec	1 830	
	3 057	1 443
	47 468	46 805

DETAILS OF FINANCIAL COMMITMENTS (cont'd)

AUTHORIZED BY THE GOVERNMENT FOR CAPITAL EXPENDITURES MUNICIPALITIES AND MUNICIPAL BODIES

($ THOUSANDS)

	Water Purification	Waterworks, Sewers and other	1983	1982
Municipalities				
Metropolitan Montréal				
Anjou		91	91	175
Beauharnois	4 239		4 239	4 231
Beloeil		504	504	569
Blainville		233	233	308
Boisbriand	2 264	535	2 799	2 980
Bois-des-Filion		198	198	247
Boucherville		555	555	601
Brossard		1 268	1 268	1 502
Candiac	910	868	1 778	2 007
Chambly		720	720	931
Châteauguay	9 512		9 512	10 166
Delson	5 324	19	5 343	562
Deux-Montagnes	980		980	993
Greenfield-Park		205	205	222
Île-Cadieux				15
Île-Perrot		276	276	329
Kirkland				10
Lachenaie		416	416	296
Laprairie	753		753	770
Laval	106 673		106 673	110 555
Le Gardeur		657	657	736
Lemoyne		34	34	33
L'Épiphanie, paroisse		27	27	27
L'Épiphanie, ville		520	520	521
Longueuil		11 262	11 262	11 896
Lorraine		254	254	285
Maple-Grove	885		885	898
Mascouche		96	96	122
McMasterville		405	405	488
Mercier				71
Montréal		3	3	18
Montréal-Est		12	12	12
Mont-St-Hilaire		106	106	127
Notre-Dame-de-l'Île-Perrot		2 139	2 139	2 423
Otterburn-Park				3
Pincourt		159	159	190
Pointe-aux-Trembles				29
Point-Calumet		1 571	1 571	1 671
Repentigny				12
St-Amable		181	181	180
St-Basile-Le-Grand				9
Ste-Catherine	592		592	605
St-Constant	6 505	137	6 642	164
St-Eustache	8 985	988	9 973	10 392
St-Hubert		2 805	2 805	3 050
Ste-Julie	3 783	1 631	5 414	5 361
St-Lambert		1 207	1 207	1 343
St-Louis-de-Terrebonne		970	970	1 212
St-Mathieu-de-Beloeil		364	364	397
St-Mathias		74	74	106
St-Raphaël-de-l'Île-Bizard		523	523	625
Ste-Thérèse		218	218	235
Terrebonne		164	164	227
Varennes		1 602	1 602	1 347
Vaudreuil-Dorion	6 263	440	6 703	7 246
Vaudreuil-sur-le-Lac		692	692	652
Verdun		31	31	63
Metropolitan Québec				
Ancienne-Lorette		670	670	770
Lac St-Charles		225	225	294
Lauzon		760	760	671
Loretteville				4
Québec	17 283	56	17 339	5 025
St-Augustin-de-Desmaures		132	132	188
St-Dunstan-du-Lac-Beauport		871	871	1 116
St-Émile		55	55	79
St-Félix-du-Cap-Rouge		18	18	44
Ste-Foy		144	144	174
St-Louis-de-Pintendre/Lévis/St-David-de-l'Auberivière	453	1 941	2 394	3 651
St-Nicolas		228	228	350
St-Romuald-d'Etchemin		518	518	593
Sillery		80	80	80
Val-Bélair	481		481	533
Vanier	802	50	852	100
Various municipalities		509	509	3 099

DETAILS OF FINANCIAL COMMITMENTS (cont'd)

AUTHORIZED BY THE GOVERNMENT FOR CAPITAL EXPENDITURES MUNICIPALITIES AND MUNICIPAL BODIES

($ THOUSANDS)

	Water Purification	Waterworks, Sewers and other	1983	1982
Various electoral districts				
Abitibi-Est	9 056	602	9 658	10 455
Abitibi-Ouest		631	631	692
Argenteuil		2 739	2 739	3 155
Artabaska		1 155	1 155	1 443
Beauce-Nord	607	17 145	17 752	17 027
Beauce-Sud	1 994	4 688	6 682	8 952
Beauharnois	8 594	511	9 105	10 029
Bellechasse	2 610	6 349	8 959	9 874
Berthier	4 572	3 150	7 722	7 505
Bonaventure		2 396	2 396	2 877
Brome-Missisquoi	3 707	3 163	6 870	8 589
Champlain	1 447	1 283	2 730	3 188
Chapleau		1 345	1 345	1 592
Charlevoix		1 279	1 279	1 543
Chauveau	449	227	676	813
Chicoutimi		11	11	96
Deux-Montagnes	13	936	949	1 148
Drummond		3 526	3 526	3 809
Dubuc	542	1 322	1 864	2 103
Duplessis		4 010	4 010	3 946
Frontenac	6 682	3 939	10 621	10 347
Gaspé		3 635	3 635	4 134
Gatineau		103	103	68
Hull				235
Huntingdon		3 731	3 731	4 118
Iberville	9 706	2 121	11 827	12 652
Îles-de-la-Madeleine				129
Johnson	4 650	1 889	6 539	7 315
Joliette		979	979	1 023
Jonquière	13 573	268	13 841	16 173
Kamouraska-Témiscouata	1 657	3 006	4 663	5 009
Labelle	8 307	2 453	10 760	9 811
Lac-St-Jean	2 386	2 699	5 085	5 570
Laprairie				14
L'Assomption		268	268	307
Laviolette	2 886	663	3 549	4 213
Lévis		3 992	3 992	4 062
Lotbinière	1 428	8 582	10 010	10 075
Maskinongé		469	469	602
Matane	8 155	2 666	10 821	3 261
Matapédia	4 789	3 319	8 108	3 374
Mégantic-Compton	9 894	2 127	12 021	8 554
Montmagny-L'Islet		4 982	4 982	5 790
Montmorency		1 276	1 276	1 303
Nicolet		4 209	4 209	4 858
Orford	9 996	7 553	17 549	19 907
Papineau		759	759	923
Pontiac		495	495	255
Portneuf		7 151	7 151	6 625
Prévost	2 259	1 379	3 638	3 938
Richelieu		2 368	2 368	2 975
Richmond	48	6 482	6 530	6 924
Rimouski		728	728	943
Rivière-du-Loup		8 109	8 109	9 979
Roberval	11 315	8 901	20 216	21 488
Rousseau	9 705	2 986	12 691	10 800
Rouyn-Noranda-Témiscaminque		2 181	2 181	2 052
Saguenay		2 910	2 910	3 353
St-François	117	2 510	2 627	3 445
St-Hyacinthe	11 221	1 326	12 547	13 813
St-Jean		24	24	24
St-Maurice		470	470	473
Shefford	26 064	1 054	27 118	17 001
Sherbrooke	1 895		1 895	1 973
Terrebonne		1 051	1 051	1 099
Trois-Rivières				50
Ungava	6 966	7 881	14 847	11 007
Vaudreuil-Soulanges		2 059	2 059	1 921
Verchères		1 436	1 436	1 642
Diverses municipalités		509	509	3 099
	363 977	225 074	589 051	571 459
Municipal bodies				
Aqueduc intermunicipal du Bas-Richelieu		898	898	1 232
Communauté régionale de l'Outaouais	35 816		35 816	78 891
Communauté urbaine de Montréal	338 823		338 823	387 467
Communauté urbaine de Québec	61 150		61 150	61 312
Régie intermunicipale des Bois-Francs		55	55	110
	799 766	226 027	1 025 793	1 100 471

DETAILS OF FINANCIAL COMMITMENTS (cont'd) AUTHORIZED BY THE GOVERNMENT FOR CAPITAL EXPENDITURES VARIOUS BODIES

($ THOUSANDS)

	1983	1982
Abitibiwinni, Conseil de bande	11	
Camp Cité des Loisirs Inc.	40	
Centre de plein air pour handicapés de l'Abitibi-Témiscamingue		50
Centre Durocher Inc.		31
Centre Sportif St-Timothée Inc.	50	100
Club Lions de Maniwaki Inc.	37	
Collège de Lévis	27	
Comité intermunicipal du Parc du Mont-Grands-Fonds	40	81
Comité Socio-Culturel & Sportif de St-Isidore Inc.		33
Commission intermunicipale des loisirs de Chesterville et de Chester-Ouest	4	
Corporation de l'Aréna de St-Henri Inc.	50	100
Le Patro Le Prévost	1 390	2 085
Les Loisirs de Granby Inc.	32	65
Les Loisirs de l'Île Dupas	2	
Les Loisirs de Ste-Hedwidge de Roberval	14	
Les Loisirs de St-Paul-du-Nord Inc.		35
Musée maritime Bernier	250	
Mont-Tremblant Lodge (1965) Inc.	530	1 375
Société des jeux d'hiver Canada (1983) Saguenay – Lac-St-Jean Inc.		500
Corporation du Territoire Populaire Chénier Inc.		109
Village Québécois d'Antan Inc.	75	
Y.M.C.A. de Montréal	30	
	2 582	4 564

DETAILS OF FINANCIAL COMMITMENTS (cont'd) FOR FINANCIAL ASSISTANCE TO ENTERPRISES OF THE GOUVERNEMENT DU QUÉBEC, FAMILY HOUSING AND OTHER, CHARGEABLE TO PERMANENT APPROPRIATIONS

($ THOUSANDS)

	1983	1982
Family Housing Act, R.S.Q., c.H-1 and amendments		
Commitments at March 31, 1983	278 568	278 568
Less:		
Cancellation of commitments following sales and prepayment	83 927	79 627
Actual commitments at March 31, 1983	194 641 (1)	198 941
Less:		
Amount paid	179 680 (2)	177 268
	14 961	21 673
Act respecting the Communauté urbaine de Québec, 1969, c. 83 and amendments: grant to the Commission de transports de la Communauté urbaine de Québec, under section 325	2 930	3 076
Act respecting the Société de développement coopératif, R.S.Q., c. S-10 and amendments	1 000	2 000
Act to promote the development and modernization of regional dairies, R.S.Q., c. A-19 and amendments		45
Act respecting the Centre de recherche industrielle du Québec, R.S.Q., c. C-8 and amendments	72 000	85 000
	90 891	111 794

(1) Commitments authorized by the Act shall not exceed $ 225 000 000.

(2) The amount paid takes into consideration recoveries of expenditures in prior years.

DETAILS OF FINANCIAL COMMITMENTS (cont'd)
BALANCE TO BE PAID FOR CAPITAL CONTRIBUTIONS TO ENTERPRISES OF THE GOUVERNMENT DU QUÉBEC

($ THOUSANDS)

	1983	1982
Raffinerie de sucre du Québec, R.S.Q., c. R-0.1 and amendments	21 000	
Société de développement autochtone de la Baie James, R.S.Q., c. S-9.1 and amendments	1 250	1 500
Société de développement coopératif, R.S.Q., c. S-10 and amendments	2 000	4 000
Société de développement de la Baie James, R.S.Q., c. D-8 and amendments	40 000	40 000
Société générale de financement du Québec, R.S.Q., c. S-17 and amendments	30 000	50 000
Société nationale de l'amiante, R.S.Q., c. S-18.2 and amendments		4 600
Société québécoise d'initiatives pétrolières, R.S.Q., c. S-22 and amendments	106 000	132 500
	200 250	232 600

Note

These commitments will have no bearing on expenditures and the net debt when they are liquidated, because the disbursement will be counterbalanced by an increase in the "Investments" account of $ 198 250 000 regarding capital-shares and $ 2 000 000 regarding loans and advances.

Not including $ 39 334 980 for the Société générale de financement du Québec and $ 1 500 000 for the société de développement des industries de la culture et des communications for which a decision of the Minister is required to make disbursements. At March 31, 1983, the required decision of the Minister is not considered in making a commitment.

ALPHABETIC INDEX

PAGE

A

Accounting, Government **1**-122
Accounting plan (see Accounting policies) 13
Accounting policies **1**-136
Acrued interest (liabilities) **5**-27
Accounts payable **5**-28
Accounts receivable **5**-4
Accrued interest (assets) **5**-5
Administration (Education) **1**-104
Administration (Justice) **1**-142
Administration of systems (Education) **1**-104
Administrative support of judicial activity **1**-140
Adult training **1**-108
Adult vocational training **1**-114
Advisory bodies to the Prime Minister **1**-96
Affaires culturelles, Ministère **1**-32, **1**-56
Affaires intergouvernementales, Ministère **1**-32, **1**-60
Affaires municipales, Ministère **1**-33, **1**-62
Affaires sociales, Ministère **1**-33, **1**-66
Agriculture, Pêcheries et Alimentation, Ministère **1**-34, **1**-74
Air transport, Government **1**-174
Allowance for bad debts, Continuity **5**-24
Appropriations, expenditures and changes, Summary **1**-4
Appropriations, Right to commit suspended **1**-9
Assemblée nationale, Ministère **1**-35, **1**-82
Assets and liabilities 20, **4**-2
Assets and liabilities (Appendices) **5**-1
Assets, Other elements **5**-25
Assistance, Farm production **1**-76
Assistance for the Commission de la santé et de la sécurité du travail **1**-156, **1**-176
Assistance to persons brought before the courts **1**-142
Assumed debts (bonds) **5**-33
Auditor-General **1**-84

B

Bonds **5**-29
Borrowings:
  made **3**-4
  guaranteed **5**-47
  repaid **3**-6
  short-term 21, **4**-3, **5**-26
  other **5**-43
Borrowings, Other **5**-43
Budgetary management and administrative policy **1**-102
Budgetary transactions, Summary **1**-2
Building contractors, Professional qualification **1**-128
Bureau central de l'informatique **1**-92

C

Canadian affairs **1**-60
Centre de recherche industrielle du Québec **1**-134
Change in the cash position **3**-4
Charte de la langue française **1**-90, **1**-110
Cheques, Outstanding 21, **4**-3
Cinema **1**-58
Civil defense **1**-146
Clearing account for collected taxes, Continuity **5**-26
Commerce extérieur, Ministère **1**-36, **1**-86
Commission administrative du régime de retraite, Ministère **1**-36, **1**-88
Commission d'accès à l'information **1**-94
Commission d'appel de francisation des entreprises **1**-90, **1**-110
Commission de la fonction publique **1**-126
Commission de la représentation **1**-96
Commission de la santé et de la sécurité du travail, Financial assistance **1**-156, **1**-176
Commission de surveillance de la langue française **1**-90, **1**-110
Commission des Affaires sociales **1**-162
Commission des transports **1**-172
Commission nationale de l'aménagement **1**-62
Commission québécoise des libérations conditionnelles **1**-144
Commitments **5**-62
  Budgetary transactions **5**-64
  Non-budgetary transactions **5**-83
Communautés culturelles et Immigration, Ministère **1**-36, **1**-90
Communications, Ministère **1**-36, **1**-92
Communications network and equipment **1**-92
Communications, Policy development **1**-94
Compensation for crime victims **1**-148
Conciliation between landlords and tenants **1**-128

PAGE

Conseil de la langue française **1**-90, **1**-110
Conseil exécutif, Ministère **1**-37, **1**-96
Conseil du trésor, Ministère **1**-38, **1**-102
Consultation with socio-economic agents **1**-98
Consumer protection **1**128
Contingent liabilities **5**-47
Contingent liabilities and financial commitments 28, **4**-3
Contingent liabilities, Other **5**-47
Continuity:
  of the allowance for bad debts **5**-24
  of the retirement plans account **5**-28
Contributions as employer **1**-126
Control and supervision of development:
  of enterprises **1**-130, **1**-136
  of financial institutions **1**-136
Coordination of economic and regional development **1**-96
Criminal prosecutions **1**-144
Cultural property, Protection and enhancement **1**-56
Custody of prisoners and reintegration of delinquents into society **1**-144

D

Development of enterprises and financial institutions, Control and supervision **1**-136
Development of foreign trade **1**-86
Development of maritime fisheries **1**-80
Development of the forest industry **1**-114
Development of the manufacturing industry **1**-132
Droits et libertés de la personne, Commission **1**-140

E

Economic and fiscal policies studies **1**-122
Economic analysis and statistical services **1**-100
Education, Ministère **1**-38, **1**-104
Education:
  public elementary and secondary **1**-106
  public college **1**-106
  private **1**-108
  university **1**-108
Elections, Administration **1**-96
Energie et Ressources, Ministère **1**-39, **1**-112
Energy, Studies and research **1**-118
Environmental protection (Environnement) **1**-120
Environnement, Ministère **1**-180
Equalization fund **1**-62
Equity of the Government in its enterprises 26, **4**-8
Estimate of unrecorded accounts payable 27, **4**-9
Expenditure, Categories and supercategories:
  Lists and definitions **1**-28
  Summary **1**-30
Expenditures, Summary 19, **1**-4, **1**-8, **1**30

F

Family income support **1**-158
Family allowances (Québec) **1**-158
Farm financing **1**-74
Farm insurance **1**-76
Farm land management **1**-78
Farm production assistance **1**-76
Financing, Financial requirements and financing, Summary 22, **3**-3
Finances, Ministère **1**-42, **1**-122
Fire prevention **1**-160
Fiscal Administration **1**-166
Fluctuation of exchange on repayments of borrowings **3**-9
Fonction publique, Ministère **1**-45, **1**-126
Fonds de développement régional **1**-96
Fonds de relance industrielle 36
Fonds spécial olympique 57
Fonds de suppléance **1**-124
Food produce marketing **1**-76
Forest financing **1**-114
Forests
  Reforestation **1**-112
  Forest inventory **1**-112
  Protection **1**-112
  Management **1**-112
Formulation of decisions **1**-140
Fund for training researchers and group action **1**-110

ALPHABETIC INDEX

PAGE

G

Games of chance and races, Control **1**-168
Geological and mineral exploration **1**-116
Government information and publications **1**-92

H

Habitation et Protection du consommateur, Ministère **1**-45, **1**-128
Health assistance **1**-160
Health Insurance Plan **1**-164
Health Services Fund 41
Horse racing industry, Financial assistance **1**-168

I

Implementation of facilities and management of outdoor sites **1**-150
Improvement of the environment **1**-120
Income security for Cree hunters and trappers **1**-160
Industrie, Commerce et Tourisme, Ministère **1**-46, **1**-132
Inquiries and scientific specialist assistance for judicial purposes **1**-140
Institut national de productivité **1**-132
Institut québécois de recherche sur la culture, Financial assistance **1**-100
Institutional assistance and municipal reorganization **1**-64
Institutions financières et Coopératives, Ministère **1**-47, **1**-136
International affairs **1**-60
Introduction 9
Investments **5**-6
Investments, short-term **5**-3

J

Job creation **1**-158
Judicial services of the Government **1**-144
Justice, Ministère **1**-48, **1**-140

L

Labour relations **1**-156, **1**176
Labour standards **1**-156, **1**-176
Land inventory and survey **1**-114
Land transportation **1**-170
Legislative affairs (Justice) **1**-144
Library of the Legislature **1**-82
Lieutenant-Governor's Office **1**-96
Liquor permits, Control **1**-142
List and definitions of categories and supercategories of expenditures **1**-28
List of departments and Government bodies 25, **4**-7
Loans and advances **5**-7
Lodging centre services **1**-68
Logirente, Administration **1**-166

M

Main-d'oeuvre et Sécurité du revenu, Ministère **1**-50, **1**-156
Management of buildings **1**-180
Manpower and income security, Administration of programs **1**-160
Maritime and air transport **1**-174
Maritime fisheries, Development **1**-80
Maternity allowances **1**-158
Media **1**-82
Mineral research **1**-116
Mining industry, Operation and development **1**-116
Municipal development **1**-62
Municipalities, Administrative and financial assistance and supervision **1**-62
Municipalities, Various compensations **1**-62

N

Net debt 19, **4**-4
Non-budgetary transactions:
  summary **2**-3
  investment: summary and details **2**-4
  retirement plans account **2**-6
  other accounts **2**-6
Northern and Amerindian affairs **1**-64
Notes to financial statements:
  Notes 23, **4**-5

PAGE

  Appendix I 25, **4**-7
  Appendix II 26, **4**-8
  Appendix III 27, **4**-9
  Appendix IV 28, **4**-10
New borrowings:
  details **3**-4
  summary **3**-4

O

Official registration **1**-142
Office accommodation supply **1**-180
Office de la langue française **1**-90, **1**-110
Office des autoroutes du Québec **5**-54
Office des personnes handicapées du Québec **1**-98
Office des services de garde à l'enfance **1**-72, **1**-100
Office franco-québécois pour la jeunesse **1**-60
Office des professions **1**-110
Office de recrutement et de sélection du personnel **1**-126
O.P.D.Q. **1**-98
Opinion of the Auditor-General:
  on the financial statements of the gouvernement du Québec 29
  on special funds 35, 37, 40, 43, 45, 48, 51, 54, 56, 60, 63
Organizations and regulation of professions **1**-110
Outdoor activities, Promotional, educational and recreational **1**-150

P

Parliamentary services **1**-182
Performing arts **1**-58
Personnel management, Civil service **1**-126
Physical and sports activities, Promotion **1**-152
Planning, Economic and Regional (O.P.D.Q.) **1**-98
Planning, research and instruction (Agriculture) **1**-74
Police
  Training and upgrading **1**-146
  Standardization and supervision **1**-146
Police operations, Standardization and supervision **1**-146
Political parties, Financing **1**-96
Protection de la jeunesse, Comité de la **1**-140
Protection of human rights and freedoms **1**-140
Public Curatorship **1**-124
Public lands, Management **1**-116
Public Protector **1**-84
Public safety, Coordination of activities **1**-64
Publications, Government **1**-92

R

Real estate assessment **1**-62
Régie des services publics **1**-04
Régie de la sécurité dans les sports **1**-154
Régie de l'assurance-maladie du Québec, Ministère **1**-164
Régie de l'électricité et du gaz **1**-116
Régie des grains **1**-80
Régie des installations olympiques **1**-154
Régie des marchés agricoles du Québec **1**-78
Régional and national coordination (Aff. soc.) **1**-70
Rent supplement **1**-128
Repayments to certains workers **1**-166
Repayments of borrowings **3**-6
Research and planning in matters of labour, manpower and income security **1**-160, **1**-176
Research, Coordination of (Aff. soc.) **1**-70
Retirement and life insurance plans (C.A.R.R.) **1**-88
Retirement plans account, Continuity **5**-28
Revenue, Details by department, category and supercategory **1**-32
Revenue, Ministère **1**-51, **1**-166
Revenue, Summary by department and category 18, **1**-2
Rights and status of women, Promotion **1**-84
Road systems:
  Maintenance **1**-172
  Construction **1**-170

S

Safety in buildings and public places **1**-130, **1**-162
School transportation **1**-174
Self-employed workers, Repayment of their contributions **1**-166

ALPHABETIC INDEX

PAGE

Services in hospital centres **1**-66
Services in local community service centres **1**-66
Services in lodging centres **1**-68
Services in rehabilitation centres **1**-68
Services in social service centres **1**-68
Sinking fund – Government publications 46
Sinking fund relating to a borrowing of the Université du Québec 33
Sinking fund – Service de la cartographie 49
Sinking fund – Service des achats du gouvernement 52
Sinking fund – Telecommunications 55
Sinking funds :
  continuity **5**-37
  details **5**-38
Social aid **1**-158
Société d'aménagement de l'Outaouais **1**-64
Société de développement industriel du Québec **1**-132
Société d'habitation du Québec **1**-128
Société de radio-télévision du Québec **1**-94
Source and application of sinking funds **5**-40
Special farm credit fund 61
Special warrants **1**-6
Status of women **1**-94
Statutary and political support services **1**-82
Students, Financial assistance **1**-104
Summary :
  of revenue by department and category 18, **1**-2
  of appropriations, expenditure and changes by department **1**-4
  of expenditure by department and by supercategory and category **1**-30
  of commitments **5**-62
  of budgetary transactions **1**-2
  of non-budgetary transactions **2**-3
  guaranteed borrowings **5**-47
  financing **3**-3
  new borrowings 22, **3**-4
Summary schedule :
  of bonds and other borrowings less sinking funds **5**-46
  of commitments for the repayment of borrowings related to capital expenditure **5**-63
Supply **1**-182
Support for socio-cultural recreation **1**-150
Support for volunteer organizations **1**-66
Support to municipalities and local and regional recreation organizations **1**-152
Sûreté du Québec **1**-146
Suspension of the right to commit **1**-8

PAGE

T

Teachers Pension Plan **1**-88
Tourism
  Vocational training **1**-134
  Promotion and development **1**-134
Tourist industry, Promotion and development **1**-134
Transfer payments, Summary schedule **1**-7
Transport, Control of laws and regulations **1**-170
Transport, Ministère **1**-53, **1**-170
Transports, Commission des **1**-172
Travail, Ministère **1**-54, **1**176
Travel agents security funds 38
Travaux publics et Approvisionnement, Ministère **1**-55, **1**-180
Treasury bills, Continuty **5**-28
Trust funds 44

V

Visual arts **1**-56
Vocational training and job protection **1**-156, **1**-176
Vocational training (tourism) **1**-134

W

Waterworks and sewer systems **1**-64
Wildlife management **1**-150
Work income supplement **1**-166